



Driving Toward a More Resilient Future



December 2024

Environmental, Social and
Governance Report



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About This Report & Methodology

Forward Looking Statements

This Environmental, Social & Governance Report (Report) contains forward-looking statements within the meaning of federal securities laws, including statements concerning our future efforts to achieve the goals described herein. These forward-looking statements are subject to certain substantial risks, trends, and uncertainties that could cause actual results to differ materially from those projected or implied by our statements and comments. For a more complete discussion of the risks that could affect our business, please review the “Management’s Discussion and Analysis” and the other risks

identified in our latest Annual Report on Form 10-K, Quarterly Reports on Form 10-Q, and Current Reports on Form 8-K, as filed with the Securities and Exchange Commission. We encourage investors to review these disclosures carefully and all of our forward-looking statements should be considered in light of these factors. Additionally, other risks and uncertainties not presently known to us or that we consider immaterial could affect the accuracy of our forward-looking statements. We do not update any forward-looking statement that we may make.

Report Boundary

Information contained in this Report relates to the company’s entire operations for fiscal year 2024, unless otherwise noted. Financial metrics are presented in U.S. dollars. While we believe all calculations presented herein were completed in a manner consistent with current industry standards, such calculations have not been audited by a third-party audit firm and there has been no third-party attestation to the information in this Report.

This Report has been prepared with reference to the Global Reporting Initiative (GRI) standards and the Sustainability Accounting Standards Board (SASB) framework. We also describe Copart’s contributions in the context of the United Nations’ Sustainable Development Goals (SDGs).

Emissions Information & Methodology

The boundary for Copart’s Scope 1 and 2 GHG emissions and energy consumption data includes all Copart’s global facilities and owned/operated equipment and vehicles.

Scope 2 emissions are measured using the “location-based” methodology.

A Message From Our CEO

From our inception, sustainability at Copart has been foundational, in environmental terms and otherwise. Copart's marketplace extends the useful life of vehicles, components, and materials with every transaction we enable through our auctions. We no doubt explore and pursue other avenues by which to mitigate our environmental footprint – accessing green energy where sensible, extending our facility footprint to reduce transit distances, maximizing route density for our drivers to improve fuel efficiencies, and so on – but fundamentally, the carbon emissions we empower the world to avoid in the first place dwarf the actual emissions of our business – by two orders of magnitude. Because our carbon “unit economics” are literally negative, it is our imperative to grow our business.

Specifically, during this past fiscal year, Copart enabled the avoidance of more than 12 million metric tons of CO₂e by extending the useful life of vehicles and enabling the harvesting of parts. This resulted in avoiding emissions of approximately 10% and 22% more than in fiscal year 2023 and 2022, respectively.

We define our pursuit of sustainability far more expansively than on carbon emissions alone and highlight a range of different themes in this report – including supporting our communities, our employees, and operating in an ethical and honest manner. I'd like to highlight two of them: we invest to promote sustainability in the communities we serve, particularly those afflicted by catastrophic weather events, which are rising in frequency and severity. We have invested hundreds of millions of dollars in storage capacity, equipment, logistics capabilities, technology applications, and people to support our ability to help communities rapidly return to their pre-storm ways of life. After the end of our fiscal year, Hurricanes Helene and Milton caused significant disruption and economic harm to Florida, Georgia, and the Carolinas – however, with the benefit of the aforementioned investments, we located, retrieved, processed, and sold vehicles faster than we ever have before in a major storm.

Finally, we prioritize the sustainability of our enterprise, for the sake of our shareholders, our customers, and our people. This emphasis is grounded in Copart's core values, particularly “Be an Owner.” In practice, this means that our investment horizons are longer than for other participants in our ecosystem – we pursue substantial investments in land, technology, equipment, and people, which we believe collectively sustain and extend our competitive advantages in logistics and auction liquidity that drive sustainable prosperity for Copart, our customers, and our people. In March 2024, we celebrated our 30th anniversary as a public company, and we continue to operate our business with the next 30 years in mind.



A handwritten signature in black ink, appearing to read 'Jeff Liaw'.

Jeff Liaw
Chief Executive Officer



About Copart

Our History Drives Our Future

Founded in 1982 with a single auction facility, Copart has grown into a global leader and the premier source for online vehicle auctions. Our innovative technology and online auction platform,

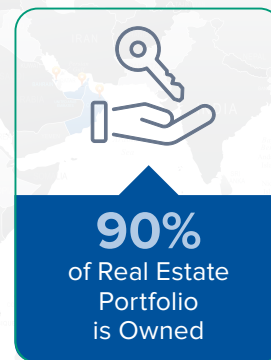
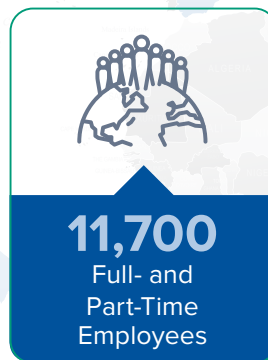
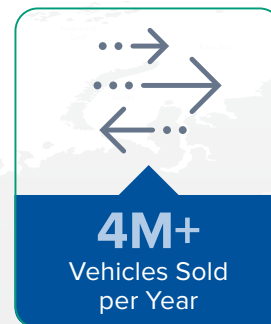
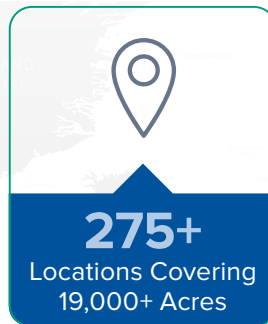
supported by our logistics and storage capabilities, connect buyers and sellers around the world and enable the global re-use and recycling of vehicles, parts, and raw materials.

OUR FOUNDATION CORE VALUES

Copart's values serve as a driving force in our environmental, social, and governance (ESG) strategy, and help to guide our company's growth as a leading global provider of online auctions and vehicle remarketing services.



OUR COMPANY REACH



For information about this Report and forward-looking statements, please see page 3.

Copart's ESG Strategy

From supporting our local communities, to reducing our environmental footprint, we believe it is our responsibility to manage ESG risks, while also creating shared value for our stakeholders.

Copart's ESG strategy is rooted in our company's core values and centered on four impact areas. Within each of these areas, we have established strategies and programs to drive our operations forward.



Reducing Our Operational Environmental Footprint and Investing in the Circular Automotive Economy

How We Execute: Copart enables the avoidance of carbon emissions by extending the life cycle of vehicles and components; and innovates to reduce the impact of our own direct operational footprint.



Prioritizing and Empowering Our Employees

How We Execute: Copart invests in the growth and development of our employees, maintains and follows robust safety guidelines, and promotes inclusion across our workforce.

WHERE WE FOCUS



Paving the Way for Physical and Socioeconomic Mobility

How We Execute: Copart enables more affordable access to mobility across nearly every country in the world, leading to economic development and social wellbeing.



Serving Our Communities & Customers as a Responsible and Reliable Partner

How We Execute: Copart's CAT response capabilities strengthen the resiliency and adaptive capacity of the communities we serve by supporting public health and safety.



Environmental Impact and Resiliency



Our Operations & Sustainability Investments

Copart's environmental strategy extends beyond adherence to laws and regulations, as we

implement processes and programs that support environmental sustainability.

Managing Environmental Impacts

Throughout Copart's global operations, we strive to manage our environmental impacts through the implementation of programs and initiatives that reduce greenhouse gas (GHG) emissions, energy consumption, and waste generation.

Our commitment to environmental protection is supported by our long history of storing vehicles in our facilities without material environmental contamination events attributed to our operations.

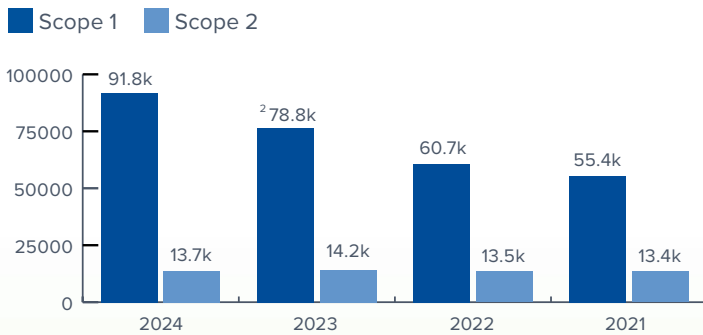
Copart's Equipment and Safety department is responsible for facility safety, asset preservation, and environmental compliance, and leads facilities through rigorous periodic compliance reviews. These reviews address, among other things, employee and visitor

safety measures; Occupational Safety and Health Administration (OSHA), Environmental Protection Agency (EPA), fire and building compliance; asset maintenance; and stormwater management.

The company also takes proactive measures to appropriately contain motor oil and other chemicals from the vehicles sold on our auction platform. Through the implementation of Copart's Environmental Chemical Solutions FM 186-2 program, the company aims to safeguard its facilities and surrounding environment from hydrocarbon spills. As part of this program, Copart uses solubilized and micro-emulsified hydrocarbon to suppress the release of volatile organic compounds and remove residual contamination.

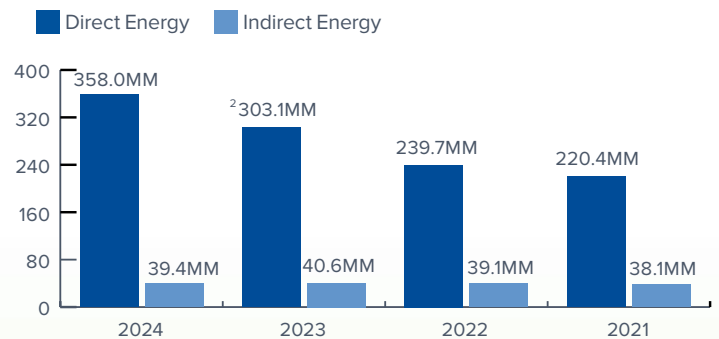
Operational Growth and GHG Emissions

¹Greenhouse Gas Emissions (MT CO₂e)



As a part of our strategy to manage transportation costs and availability, we continued to expand the company's owned fleet of vehicles and implemented advanced logistics and route optimization systems to improve efficiency. During fiscal year 2024, we increased our US fleet by more than 10% and its utilization by more than 40%. This change in operational practices does not itself cause an increase in the ³total emissions caused by our business (towing activity would be relatively proportional to changes in unit volume regardless), but does result in a technical increase in Scope 1 emissions as they are defined by the GHG Protocol.

¹Energy Consumption (kWh)



In addition to our growing owned fleet, Copart's global unit sales also increased by nearly 10% in fiscal year 2024, compared to fiscal year 2023. This increase in business activity also resulted in an increase in our Scope 1 and 2 GHG emissions and energy consumption. As we continue to expand our business, Copart will evaluate opportunities to reduce our absolute Scope 1 and 2 GHG emissions and energy consumption footprint, including implementing efficiency measures and operational policies.

¹ For more information related to methodologies and boundaries, please refer to the section titled About this Report on p. 3

² Due to increased data availability, Scope 1 figures for FY2023 have been re-stated.

³ Copart evaluates select categories of our company's value chain emissions but does not currently disclose Scope 3 GHG emissions.



Across Copart's locations around the globe, we pursue opportunities to improve energy efficiency and reduce GHG

emissions, including, for example, installing LED lighting and onsite solar panels.

INITIATIVES ACROSS COPART

UNITED STATES



During fiscal year 2024, electricity usage at Copart's headquarters decreased by nearly 20% due to investments in energy efficiency upgrades, including new chillers, roof insulation, and LED lighting.

Additionally, once fully operational, the solar projects in which we invested \$20 million during fiscal 2022 are expected to generate a substantial 55 million kWh of clean energy annually, which will contribute significantly to renewable energy generation.



UNITED KINGDOM

Through Copart's wholly owned subsidiary The Green Parts Specialists, Copart dismantled nearly 8,000 vehicles, providing harvested parts to the repair industry, including for the repairable vehicles of our insurance company clients.



GERMANY

At Copart's location in Aachen, a rooftop solar array was installed in August 2024 to reduce reliance on grid electricity.



BRAZIL

In Brazil, Copart's solar power plants generated nearly 220,000 kilowatts of power, and reduced reliance on traditional energy sources by approximately 85%.

Two of Copart's facilities in Brazil also installed rainwater harvesting reservoirs, which has reduced our water consumption in these locations by approximately 20%; all vehicle rinses at these two facilities use 100% reclaimed water.



SPAIN

In Spain, solar panels at our Granada and Sevilla facilities fulfill 100% and 60% of our electricity demand for each location, respectively. The company also installed solar panels at a Copart office location in the country, covering 80% of the site's electricity demand.



FINLAND

Beginning in January 2024, Copart's facilities in Espoo, Pirkkala, and Oulu were powered by 100% fossil-free electricity (sourced from hydroelectric and nuclear energy).



Circular Innovation

Copart's business model is a critical enabler of the global circular economy. Through our operations, we help reduce global carbon emissions and environmental byproducts of natural resource

extraction by extending the useful life of existing vehicles and vehicle parts, thereby avoiding the harms of new vehicle and auto parts manufacturing.

Extending The Useful Life of Vehicles & Parts



5,000+ tires recapped since 2014.



450,000+ vehicle parts recycled through Green Parts Specialists in the U.K. since 2021.

Copart's auction marketplace enables businesses and consumers to keep products and materials in use. Each vehicle that enters our business operations is an existing element of our world's economy and ecosystem. Upon our receipt of an existing vehicle, we reduce future environmental harm by extending the useful life of the vehicle and its parts.



Manufacturing CO₂e Emissions Avoided (Million Metric Tons)

	2024	2023	2022	2021
Emissions Avoided From Drivable Units	6.3	5.3	4.8	4.1
Emissions Avoided From Dismantled / Recycled Units	6.0	5.8	5.3	4.8
Total Avoided Emissions	12.3	11.1	10.1	8.9

In 2024, our operations supported the elimination of approximately 12 million metric tons of CO₂e emissions that otherwise would have occurred through the manufacturing of new vehicles and vehicle parts. These measurable impacts contribute to a more sustainable transportation ecosystem and aligns with UN Sustainable Development Goals for responsible consumption and production.

For information about Copart's methodology regarding avoided manufacturing emissions, please see page 31.



Copart's expertise in removing hazardous abandoned vehicles from various locations and recovering them in a single facility supports sustainability efforts, particularly in areas with emerging markets. For example, in Oman, Copart serves as the partner of choice in identifying and clearing abandoned vehicles from the industrial area Wadi Khabir (Muscat). The company has a strategic collaboration with a government-appointed institute to improve infrastructure in industrial areas within the country.



Climate Risk Response & Mitigation

Weather catastrophe clean-up and recovery services are integral to our business model and contribute to the public health and safety of the communities we serve.

Beyond serving as a critical responder during disasters, Copart also evaluates opportunities to support climate resiliency where we have operations.

Copart continues to expand our response capabilities by investing in new advanced telematics systems that provide real-time visibility to our company's fleet, assignments, and assets. During fiscal year 2024, Copart enhanced the company's technology capabilities to better support the evolving needs of our business and communities.



Investing in Emergency Response Resources & Technology

The Copart Catastrophe Response Fleet (CCRF) is comprised of more than 500 trucks and drivers to support vehicle recovery efforts more efficiently, including tow trucks with which we retrieve vehicles from residences, repair shops, and impound facilities, as well as vehicle transporters.

In September 2024, Copart responded to Hurricane Helene, making landfall in Florida and greatly impacting states in the region as far north as the Carolinas, which by comparison to other recent storms in the area, resulted in unusual levels of in-land

flooding. We leveraged our robust storage capacity across the region in both coastal and inland areas.

Days later, Hurricane Milton made landfall across already severely impacted areas of Florida, compounding the devastation caused by Helene. Copart evacuated our teams to safe areas during the storm and returned immediately thereafter to serve the affected communities. This sequence underscored Copart's unwavering commitment to protecting and supporting our people, while also serving our customers and our communities.



All Copart command trailers, concourses, and locations are equipped with internet stations connected to low Earth orbit satellite constellations, which provide high-speed internet – even in places where the local infrastructure has been severely damaged.

With approximately 2,000 acres dedicated exclusively for the storage of vehicles during catastrophic weather events, we are prepared to meet the significant capacity needs required to serve our customers and surrounding communities.





During fiscal year 2024, we also expanded the use of solar power, particularly for powering CCTV camera systems in areas with potential power disruptions.

All facilities and call-centers are equipped with battery backups capable of powering Copart's network infrastructure for up to six hours.



The Tech Tank, one of our 2024 innovations, is a mobile tech solution designed to rapidly deploy essential equipment and workstations to crisis-affected areas. Powered by solar or generator, the Tech Tank ensures uninterrupted operation, even in remote or power-outage situations. Its successful deployment during Hurricanes Helene and Milton in Florida showcases its effectiveness in providing critical tech support during disasters.

People, Culture and Community



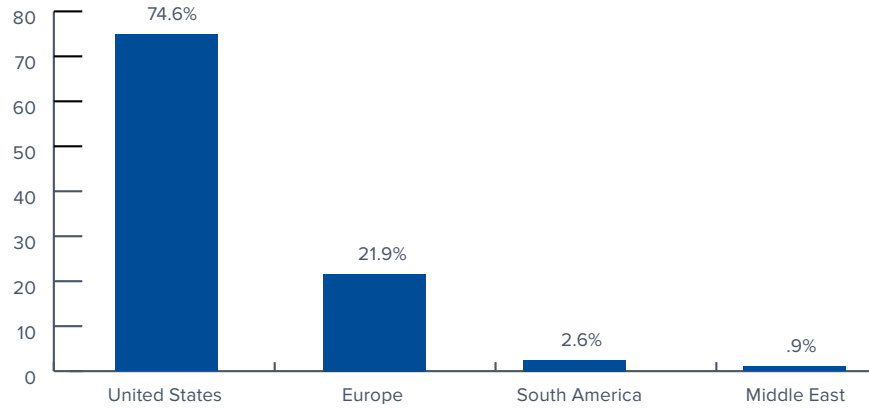
The Copart Team

Copart's employees are our greatest asset. As we build long-term value for shareholders, Copart remains

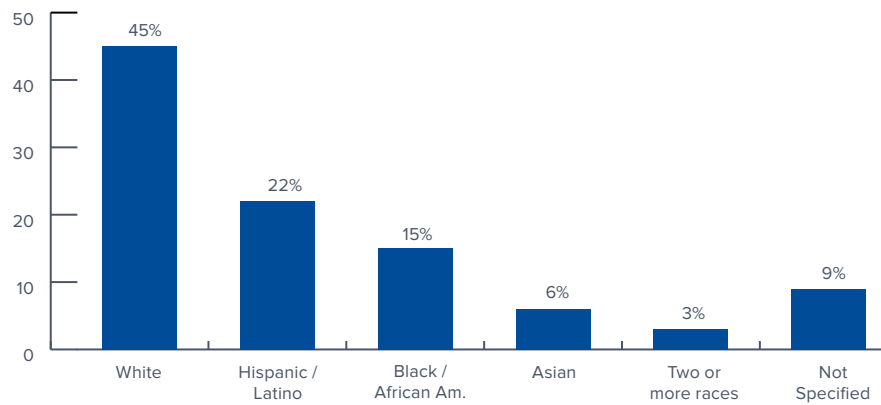
dependent on our ability to attract, retain, develop, and motivate talented personnel at all levels of our organization.

Copart's global team is comprised of approximately 11,700 full- and part-time workers across 11 countries with operations.

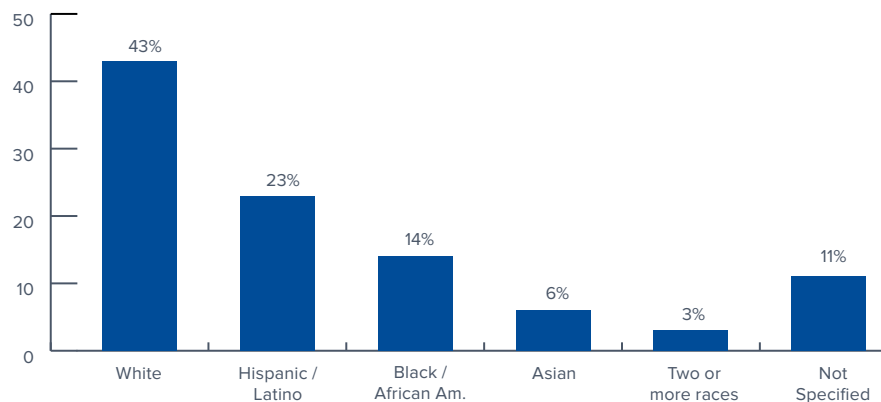
Region



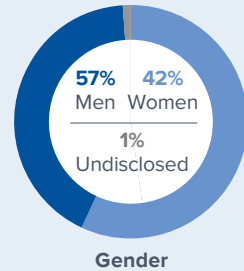
Race/Ethnicity (Total Workforce - United States)



Race/Ethnicity (Management Level - United States)

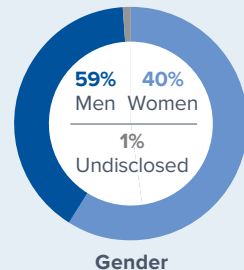


Total Workforce (Global)



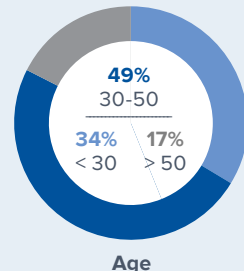
Gender

Management Level (Global)



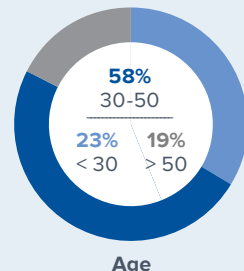
Gender

Total Workforce (Global)



Age

Management Level (Global)



Age

Celebrating Dedication & Success

In line with Copart's commitment to fostering a workplace culture that supports and honors each team member both professionally and personally, we launched an online internal employee recognition program in 2024.

This new initiative is designed to recognize those who exemplify our core values, to honor specific achievements, and to celebrate years-of-service milestones and other significant life events. Employees across our locations in the United States and Canada are encouraged to engage actively in this program to support and grow our positive and inclusive work environment.

Achievements Across Copart



FINLAND

As a global enterprise, Copart manages employee engagement at a regional level. In Finland, for example, approximately 80% of workers participated in the company's annual employee wellbeing and job satisfaction survey, where the company received a satisfaction score of "four" (on a 0-5 scale).

MIDDLE EAST & AFRICA

Likewise, each region that makes up our global enterprise hosts employee appreciation events. Copart MEA, for example, hosts annual Family Fun Days to bring our teams together, with their families, to connect with one another outside of our workplace. These events boost employee pride, while allowing us to thank our employees' families for supporting Copart.

UNITED KINGDOM

Copart U.K. launched the 'Teammate Voice' and employee forum with representatives across the U.K. bringing ideas and feedback to promote open communication, improve our culture and engagement, and support our mission to 'Make Copart a Great Place to Work'.

UNITED STATES & CANADA

Copart's most recent employee satisfaction survey in the U.S. & Canada revealed employees enjoy working at Copart due to the supportive and collaborative nature of our people, the culture we foster, and the abundant job opportunities available for personal and professional growth. Our efforts to promote inclusivity and collaboration were further validated with Copart being named one of [America's Greatest Workplaces in 2024](#) and one of [America's Greatest Workplaces for Diversity in 2024](#) by Newsweek.

BRAZIL

In 2024, Copart Brazil was recognized by Great Place to Work (GPTW) for a 2nd year in a row.

Providing Growth & Development Opportunities

Copart believes that positive employee engagement and satisfaction starts with the hiring process, by recruiting bright, motivated personnel and communicating transparently with them over the duration of their careers at Copart. This includes providing access to opportunities to grow and advance each employee's career.

Throughout 2024, Copart continued to invest in training and education programs that provided our employees with continuous opportunities to grow and advance. For example, Copart Brazil provides employees with access to approximately 130 courses through an on-line learning platform. Copart U.K. also implemented 'Accelerate,' a new, interactive e-learning platform for employees and managers to choose their own, unique development path and track long-term progress.

Copart's commitment to social impact extends beyond our business operations. The Copart Private Foundation Scholarship program, established by Copart founder Willis Johnson, provides eligible children of Copart employees with financial support to pursue higher education. This initiative demonstrates our dedication to investing in the next generation and fostering a positive impact on our communities. Since its inception, more than \$2.3 million have been awarded to scholarship recipients.



Offering Competitive Benefits & Compensation

Copart provides a full complement of benefits designed to support the variety of needs that our employees and their families face. We offer competitive benefits tailored to local markets and laws and designed to support employee health, welfare, and retirement. Benefits in our U.S. segment include paid time off, 401(k), basic and voluntary life, disability, and supplemental insurance; medical, dental, and vision insurance; health savings and flexible spending accounts; and employee assistance programs. At our International locations, Copart also offers a variety of benefit plans similar to the U.S. segment, which are adapted to local market conditions.

For select employees, Copart also offers telecommuting, flexible work schedules, as well as working time reductions, such as part-



time arrangements. For parents, Copart also provides a flexible spending account (FSA) for daycare costs.

We are proud to promote and cultivate a culture of employee ownership of our company. Following an initial service period, all

workers across our global enterprise are eligible to participate in our employee stock purchase program. Under this program, employees can purchase shares of Copart, Inc. common stock at a discount to market value. Our employee stock purchase program has been widely adopted, with approximately 35% of our personnel participating in the U.S., 49% participating in Canada, and 13% participating internationally as of July 31, 2024.



At no cost to employees, Copart also provides access to the Employee Assistance Program (EAP). The EAP provides up to five professional and confidential counseling meetings for employees and their family members, focused on supporting mental health.



Health & Safety at Copart

Copart's commitment to health and safety extends beyond our own employees and workplace, as we aim to

implement policies, procedures, and practices that also support the safety of our customers and communities.

Implementing a Strong Safety Culture

A team of highly qualified professionals are the cornerstone of Copart's Equipment & Safety department. This department is led by the company's Senior Director of Equipment, Safety & Environmental Compliance, who oversees the national and regional level directors and managers in implementing the Injury and Illness Prevention Plan (IIPP) and its related standard operating policies and procedures at each of Copart's facilities.

In North America, Copart's health and safety strategy is anchored by the company's IIPP, which includes specific elements, policies, procedures, and practices that facilitate our compliance with various local, state, and federal regulations.

The IIPP also establishes safety committees at our facilities and creates safety communication & awareness programs such as our Awareness Training series, Monthly Safety-First Newsletter, FYI News, and Safety Bulletins.

Upskilling Our Workforce on Safety

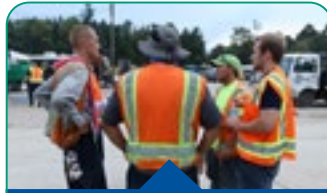
Through Copart's Equipment and Safety department, we continue to advance our capabilities to conceptualize, develop, and launch innovative and engaging training videos for our employees. During fiscal year 2024, Copart increased the annual safety training requirements for all field operations

personnel. For example, new US General Managers now undergo a four-week, immersive training program. This training is also ongoing, as all General Managers participate in weekly training sessions throughout the year.



Emergency Preparedness

Copart maintains site- and facility-specific emergency preparedness procedures at all our locations.



External Certifications

In the U.K., Copart's operations are ISO 45001 certified, and all sites undergo and receive regular audits.



Worker Participation

Copart's facilities each regularly hold mandatory safety meetings and maintain Safety Committees.



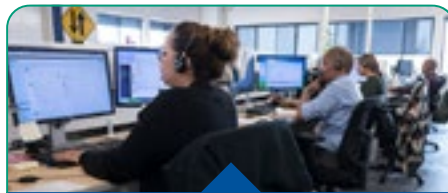
Leadership Engagement

Quarterly accident reports are provided internally to leadership.



Industry-Specific Procedures

Electric vehicle safety, loading policies, drip prevention BMPs, spill response procedures, equipment inspections and preventive maintenance, equipment operator certification.



Risk & Hazard Assessments

Risk and hazard assessments are conducted on new equipment, products, and procedures by Copart's Equipment and Safety department. Facility safety reviews are also conducted by the Equipment & Safety department bi-annually.



Incident Reporting

Copart maintains a formal process for all employees to report health and safety-related incidents; and a new accident reporting system is expected to be launched in 2025.

Integrating Health & Safety on a Global Scale

Beyond our locations in North America, each of Copart's international segments has a strong commitment to health and safety. This commitment stems from the company's Health &

Safety Policy and is tailored to identify and manage risks across our operations.



BRAZIL

An example of a safety procedure innovated at the regional level is Copart Brazil's introduction of electric vehicle (EV) training and procedures focused on mitigating risks associated with handling these vehicles, including using specific canvas materials to contain fires.



FINLAND

Copart Finland conducts workplace surveys to proactively identify and assess potential health and safety risks. In Finland, Copart also internally audits facilities through biannual "safety walks."



UNITED KINGDOM

In the U.K., Copart is ISO 45001 certified. Copart U.K. also regularly measures and evaluates the company's impacts through audits, inspections, and trend data analysis.

PROGRAMS ACROSS COPART



MIDDLE EAST & AFRICA

Copart MEA conducts annual training in health and safety training for all forklift/wheel loader drivers.



GERMANY

In 2023, Copart Germany conducted an external health and safety risk assessment to support compliance with the country's Occupational Safety Act.



SPAIN

Copart Spain conducts annual health and safety audits, with a focus on risk prevention.



COPART IN THE

COMMUNITY

Across Copart's global operations, we regularly seek to make a positive impact in the communities where we operate. Along with our employees, we participate in year-round efforts that raise money for communities affected by natural disasters, increase funds and awareness to charitable causes, and provide immediate relief to families and individuals.

Through Copart's business, we also enable entrepreneurs around the world to launch and grow new businesses in buying damaged vehicles from the U.S. to fulfill their local mobility needs.

Engaging With Local & National Organizations

Throughout the year, Copart and our team members engage and provide support to charitable causes and organizations.

Our philanthropic efforts are organized on a local level to have the largest impact in the communities where facilities are located. For example, in our core U.S. business, \$500,000 was provided to the Champions Community Foundation, which plays a meaning role in the lives of physical challenged young adults.

Copart has built a strong reputation as a community partner to organizations that provide first responder protection and services. In 2024, approximately one-third of our U.S. locations partnered with their local law enforcement and/or fire departments to provide facilities for training and courses.



\$1.2M

provided to more that 30 organizations in the U.S. in fiscal year 2024



Hundreds

of volunteers hours provided by Copart employees to support organizations in their local communities



Programs Across Copart

BRAZIL

Following a natural disaster in Brazil, the Copart team mobilized to collect supplies, including providing clothes, non-perishable food, water, and masks, for those impacted. Copart also provided temporary job opportunities for those individuals who lost jobs due to the disaster.

MIDDLE EAST & AFRICA

In the United Arab Emirates, Copart provided tow trucks to help clear stranded vehicles impacted by the flooding throughout the country.

UNITED KINGDOM

In the U.K., Copart employees receive a paid volunteer day to volunteer for a cause of their choice.



Improving Access to Mobility

Copart helps to provide mobility to people who otherwise might not be able to purchase a vehicle. Access to reliable transportation expands the range of opportunities for people in education, employment, health care, and leisure. Approximately

one-quarter of our US inventory was purchased by Copart members in developing economies as defined by the United Nations Department of Economic and Social Affairs.

Leadership and Ethics



ESG Oversight

Copart's ESG program is driven by our leadership team and dedicated team members across our organization.

Setting A Commitment At The Top

At the Board level, Copart's Nominating and Governance Committee is responsible for overseeing the company's ESG strategy, policies, and programs. Copart's Executive Management team provides updates to the full Board on ESG matters from time to time. To execute on Copart's ESG strategy,

we established an ESG Steering Committee, comprised of members from Copart's Executive Management team and cross-functional team members. The ESG Steering Committee is responsible for assessing our ESG progress and reporting on our initiatives.

12

Board
Members

75%

Board
Members
are Independent

33%

Board Members
are Women and/or
Ethnically Diverse

50%

Board Members
have ESG-related
Experience



Integrity & Business Conduct

Copart's commitment to integrity has always been at its core and is enshrined in the company's values. In 2024, Copart onboarded its first dedicated Chief

Compliance Officer to support the company's long-standing commitment to ethical conduct.

Promoting Honest, Ethical Conduct

Our operations and employees are guided by Copart's Code of Business Conduct (Code), which outlines the expectations of all team members globally. Through the company's Code, Copart promotes honest ethical conduct; full, fair, accurate, timely, and understandable disclosures in reports and documents we file with, or submit to, the U.S. Securities and Exchange Commission, to authorities in countries where we do business, and in other

public communications we make; compliance with applicable governmental laws, rules, and regulations; prompt internal reporting of violations of the Code to an appropriate person or persons identified in the Code; and accountability for adherence to the Code. In addition, Copart maintains an ethics hotline as a key component of our internal monitoring system.

Board-Level Oversight

The Audit Committee of Copart's Board of Directors provides oversight of the company's ethics issues.

Managerial Oversight

The Chief Compliance Officer provides managerial responsibility for issues related to bribery and corruption, fair competition, money laundering, and sanctions.

Periodic Risk Assessment

Copart performs a periodic risk assessment which includes an evaluation of bribery, corruption, money laundering and sanctions risks, among other enterprise risks.

Internal Monitoring Systems

Copart's Internal Audit department monitors the company's compliance with corruption, bribery, money laundering, and sanctions policies, procedures, and programs.



Maintaining Robust Data Security Infrastructure

Copart maintains an extensive data security and compliance infrastructure, in alignment with National Institute of Standards and Technology (NIST) and International Organization for Standardization (ISO)

27001 cybersecurity frameworks. The company's data protection and cybersecurity systems undergo both internal and third-party security scanning and an annual penetration testing of our infrastructure and applications.

Board-Level Oversight

The Audit Committee of Copart's Board of Directors provides oversight of the company's cybersecurity program.

Managerial Oversight

Copart's Chief Information Security Officer provides quarterly updates to the Board's Audit Committee; and our management team is responsible for assessing and managing our material risks from cybersecurity threats.

Risk Management

Copart's cybersecurity risk management strategy includes a holistic and focused processes for identifying, assessing, managing, and disclosing material cybersecurity risks.

Incident Response Plans

Copart adopted an Incident Response Policy to monitor and respond to data breaches and cyberattacks.

Internal & External Security Assessments

Copart conducts regular internal vulnerability assessments of its systems, products and practices affecting user data. Regular external vulnerability assessments of Copart's systems, products, and practices affecting user data are also regularly conducted.

Supplier Assessments

Copart performs due diligence on suppliers and business partners to confirm that appropriate technical and organizational measures are in place to protect against cybersecurity incidents.

Training and Awareness

Copart provides annual privacy compliance training and cybersecurity training for all employees.



Appendices



Copart discloses select SASB metrics for the Professional & Commercial Services industry.

Accounting Metric	Code	Reference / Response
Data Security		
Description of approach to identifying and addressing data security risks	SV-PS-230a.2	To identify and manage risks that could impact the company's ability to provide secure, reliable transaction processing for user entities, Copart established formal risk management procedures and standards. These procedures and standards help ensure appropriate due diligence is performed prior to implementing new/updated systems and services and appropriate testing is occurring with such projects. Copart also requires all employees to take periodic cybersecurity training.
Description of policies and practices relating to collection, usage, and retention of customer information	SV-PS-230a.2	Copart maintains a documented privacy compliance program designed to confirm compliance with applicable state, provincial, national, and international privacy laws and regulations. Copart receives external validation of its data protection practices each quarter and shares the results with the Audit Committee of the Board of Directors.
(1) Number of data breaches, (2) percentage involving customers' confidential business information (CBI) or personally identifiable information (PII), (3) number of customers affected	SV-PS-230a.3	No material data breaches in fiscal year 2024.
Workforce Diversity & Engagement		
Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	SV-PS-330a.1	The Copart Team, page 14
Employee engagement as a percentage	SV-PS-330a.3	The Copart Team, page 14
Professional Integrity		
Description of approach to ensuring professional integrity	SV-PS-510a.1	Integrity & Business Conduct, page 23 Code of Business Conduct Supplier Code of Conduct Ethics Hotline
Accounting Metric		
Total amount of monetary losses as a result of legal proceedings associated with professional integrity	SV-PS-510a.2	None in fiscal year 2024.
Employee hours worked; percentage billable	SV-PS-000.B	Not applicable

Statement of Use: Copart has reported the information cited in this GRI content index for Copart’s 2024 fiscal year (August 1, 2023 – July 31, 2024) with reference to the GRI Standards.

GRI Used: *GRI 1: Foundation 2021 / GRI 2: General Disclosures 2021*

Disclosure and Description		Reference / Response
The organization and its reporting practices		
2-1	Organizational details	About Copart, page 5 2024 Annual Report, page 1 About Copart
2-2	Entities included in the organization’s sustainability reporting	About This Report, page 3
2-3	Reporting period, frequency and contact point	About This Report, page 3
2-4	Restatements of information	Due to increased data availability, Scope 1 figures for FY2023 have been re-stated.
2-5	External assurance	None during the reporting period.
Activities and workers		
2-6	Activities, value chain and other business relationships	About Copart, page 5 2024 Annual Report, pages 1 -11 About Copart
2-7	Employees	About Copart, page 5 The Copart Team, page 14 2024 Annual Report, pages 12-13
2-8	Workers who are not employees	About Copart, page 5 The Copart Team, page 14 2024 Annual Report, pages 12-13
Governance		
2-9	Governance structure and composition	ESG Oversight, page 22 2024 Proxy Statement, pages 7-12 Board of Directors Corporate Governance Principles
2-10	Nomination and selection of the highest governance body	2024 Proxy Statement, pages 7-8, 12-13 Nominating and Governance Committee Charter Corporate Governance Principles
2-11	Chair of the highest governance body	2024 Proxy Statement, pages 9-10 Board of Directors
2-12	Role of the highest governance body in overseeing the management of impacts	2024 Proxy Statement, pages 3, 15 Board of Directors Corporate Governance Principles
2-13	Delegation of responsibility for managing impacts	ESG Oversight, page 22 2024 Proxy Statement, pages 3, 15 Corporate Governance Principles
2-14	Role of the highest governance body in sustainability reporting	ESG Oversight, page 22 2024 Proxy Statement, page 15 Nominating and Governance Committee Charter
2-15	Conflicts of interest	Corporate Governance Principles Code of Business Conduct

Disclosure and Description		Reference / Response
Governance (cont.)		
2-16	Communication of critical concerns	2024 Proxy Statement, pages 10-11
2-17	Collective knowledge of the highest governance body	2024 Proxy Statement, pages 7-8, 12-13 Corporate Governance Principles
2-18	Evaluation of the performance of the highest governance body	2024 Proxy Statement, pages 14, 21-25 Corporate Governance Principles Nominating and Governance Committee Charter
2-19	Remuneration policies	2024 Proxy Statement, pages 16-17 Compensation Committee Charter
2-20	Process to determine remuneration	2024 Proxy Statement, pages 16-17, 32-37 Compensation Committee Charter
2-21	Annual total compensation ratio	2024 Proxy Statement, pages 44
Strategy, policies, and practices		
2-22	Statement on sustainable development strategy	Message from Our Chief Executive Officer, page 4
2-23	Policy commitments	Integrity & Business Conduct, page 23 Code of Business Conduct Anti-Corruption Policy Whistleblower Policy Supplier Code of Conduct Human Rights Policy
2-24	Embedding policy commitments	Integrity & Business Conduct, page 23
2-25	Processes to remediate negative impacts	Integrity & Business Conduct, page 23 2024 Annual Report, pages 14-28 Code of Business Conduct
2-26	Mechanisms for seeking advice and raising concerns	Integrity & Business Conduct, page 23 Code of Business Conduct
2-27	Compliance with laws and regulations	There were no significant instances with non-compliance with laws and regulations and no fines were paid during the reporting period.
2-28	Membership associations	Automotive Service Association
2-29	Approach to stakeholder engagement	2024 Annual Report, pages 14-15 Copart identifies and engages with stakeholders based on their applicability to our business.
2-30	Collective bargaining agreements	2024 Annual Report, pages 24-25

GRI 3: Material Topics 2021

Disclosure and Description		Reference / Response	
3-1	Process to determine material topics	Climate Risk Response and Mitigation, page 11	
3-1	List of material topics	The list of topics is provided in the <i>Topics</i> section of this GRI Index.	
Topics	Disclosure and Description	Reference / Response	
Economic Performance	3-3	Management of material topics	About Copart, page 5 2024 Annual Report Financial Resources
	210-1	Direct economic value generated and distributed	
	210-1	Defined benefit plan obligations and other retirement plans	The Copart Team, page 14 2024 Annual Report 2024 Proxy Statement, pages 41, 50

Topics (cont.)	Disclosure and Description		Reference / Response
Indirect Economic Performance	3-3	Management of material topics	Copart In The Community, page 19 2024 Annual Report
	203-1	Infrastructure investments and services supported	Copart In The Community, page 19 2024 Annual Report
Anti-Corruption	3-3	Management of material topics	Integrity & Business Conduct, page 23 Code of Business Conduct Anti-Corruption Policy Whistleblower Policy Supplier Code of Conduct Human Rights Policy Ethics Hotline
	205-2	Communication and training on anti-corruption policies and procedures	Code of Business Conduct
Energy	3-3	Management of material topics	Our Operations & Sustainability Investments, page 8
	302-1	Energy consumption within the organization	Our Operations & Sustainability Investments, page 8
Emissions	3-3	Management of material topics	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10 About This Report & Methodology, page 3
	305-1	Direct (Scope 1) GHG emissions	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10 About This Report & Methodology, page 3
	305-2	Direct (Scope 2) GHG emissions	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10 About This Report & Methodology, page 3
Waste	3-3	Management of material topics	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10
	306-2	Management of significant waste-related impacts	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10
	306-4	Waste diverted from disposal	Our Operations & Sustainability Investments, page 8 Circular Innovation, page 10
Supplier Environmental Assessment	3-3	Management of material topics	Our Operations & Sustainability Investments, page 8 Supplier Code of Conduct
	308-1	New suppliers that were screened using environmental criteria	Our Operations & Sustainability Investments, page 8 Supplier Code of Conduct
Employment	3-3	Management of material topics	The Copart Team, page 14 2024 Annual Report, pages 12-13

Topics (cont.)	Disclosure and Description		Reference / Response
Occupational Health and Safety	3-3	Management of material topics	Health & Safety at Copart, page 17 Code of Business Conduct
	403-1	Occupational health and safety management system	Health & Safety at Copart, page 17
	403-4	Worker participation, consultation, and communication on occupational health and safety	Health & Safety at Copart, page 17
	403-5	Worker training on occupational health and safety	Health & Safety at Copart, page 17
	406-6	Promotion of Worker Health	Health & Safety at Copart, page 17
	403-8	Workers covered by an occupational health and safety management system	Health & Safety at Copart, page 17
Training and Education	3-3	Management of material topics	The Copart Team, page 14
	404-2	Programs for upgrading employee skills and transition assistance programs	The Copart Team, page 14
Diversity and Equal Opportunity	3-3	Management of material topics	The Copart Team, page 14
	405-1	Diversity of governance bodies and employees	The Copart Team, page 14 2024 Proxy Statement, pages 9, 13 2024 Annual Report, page 12
Local Communities	3-3	Management of material topics	Copart In The Community, page 19
	413-1	Operations with local community engagement, impact assessments, and development programs	Copart In The Community, page 19
Supplier Social Assessment	3-3	Management of material topics	Supplier Code of Conduct
	414-1	New suppliers that were screened using labor practices criteria	Supplier Code of Conduct
Customer Privacy	3-3	Management of material topics	Integrity & Business Conduct, page 23 2024 Annual Report, pages 16, 20, 27 Copart maintains a documented privacy compliance program designed to confirm compliance with applicable state, provincial, national, and international privacy laws and regulations. Copart receives external validation of its data protection practices each quarter and shares the results with the Audit Committee of the Board of Directors.
	418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	Integrity & Business Conduct, page 23

Avoided Emissions Information & Methodology

We estimated that, during fiscal year 2024, our operations eliminated approximately 12 million metric tons of CO₂e emissions that otherwise would have occurred through the manufacturing of new vehicles and vehicle parts and components. Consistent with our prior disclosures regarding vehicle emissions elimination metrics, we made various assumptions and estimates in connection with our calculations. These assumptions and estimates include the drivable and dismantled/recycled mix of our units sold. In addition, for each individual vehicle in both groups, we estimated the avoided emissions by using Argonne National Laboratory's GREET 2022 rev1 model (the "2022 GREET Model"). For drivable vehicles, we discounted avoided manufacturing emissions by crediting proportionally only the estimated remaining useful life of the vehicle. For dismantled/recycled unit manufacturing emissions, we only credited their market value as a percentage of the market value of their drivable peers.

For purposes of our 2023 Interim ESG Report, an independent third party evaluated the emissions avoidance estimates we published for the period covered in that report; however, that

third party did not formally audit or provide assurances with respect to such estimates and did not issue a formal opinion or report covering such estimates. That third party was unavailable to be engaged for purposes of preparing this 2024 report and, therefore, the estimates provided herein have not been evaluated by an independent third party.

Nevertheless, for purposes of preparing this report, we have followed substantially identical processes and methodologies that were used for preparing our 2023 Interim ESG Report, including with respect to the collection and aggregation of sales data and information; we made substantially identical assumptions in connection with preparing this 2024 report (including those described above); and used the same coefficients sourced from the 2022 GREET Model. We believe that the emissions avoidance estimates we are publishing have been derived using methodologies and processes that are consistent with prior disclosures; however, no third-party resources were engaged to evaluate this information or to verify such estimates.

¹ For these purposes, unit volume is bifurcated between "drivable units" and "dismantled/recycled units". The term "drivable units" means units that are drivable because they (x) are in a "run and drive" condition; (y) were not purchased by a buyer with a dismantler license; and (z) were not sold with a "junk", "breaker", or "crush" title notation. The term "dismantled/recycled unit" means a unit that (x) does not operate in a "run and drive" condition; or (y) the unit operates in a "run and drive" condition and either the unit (i) was purchased by a buyer with a dismantler license or (ii) was sold with "junk", "breaker" or "crush" noted on the title.

² We note that the Argonne National Laboratory has published an updated version of the 2022 GREET Model; however, we used the 2022 GREET Model version to ensure that the information we are publishing is comparable with prior periods.