



Moving Forward Responsibly & Sustainably



December 2023
Environmental, Social &
Governance Interim Report

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About This Report

This Environmental, Social & Governance Highlights Report (Report) contains forward-looking statements within the meaning of federal securities laws, including statements concerning our future efforts to achieve the goals described. These forward-looking statements are subject to substantial risks and uncertainties. These forward-looking statements are subject to certain 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. We do not undertake to update

any forward-looking statement that we may make from time to time.

Information contained in this Report represents the company’s entire operations for fiscal year 2023, 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 in alignment with 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).

A Letter From Our Co-CEOs



We view our investment horizon, which we measure in decades, as a distinctive competitive advantage. It guides us in building a durable business, grounded in the richness and robustness of the services we provide our customers, the product and technology backbone that empowers our liquid auctions, and the quality and commitment of our people. Our approach to sustainability has been shaped by this same mindset. As the seasons and headlines change, Copart's mission remains constant: to build long-term value while operating our fundamentally green business in a responsible manner. From inception, our role as the intermediary for used and salvaged vehicles has been instrumental in the circular automotive economy. Our direct efforts to reduce our carbon footprint notwithstanding, our business at its core enables the reuse and recycling of vehicles and their component parts, eliminating the carbon emissions that would have resulted from de novo manufacturing of new vehicles and parts.

During fiscal year 2023, we engaged in many thoughtful discussions regarding our ESG efforts and our inaugural ESG report with our customers, investors, and other stakeholders. Our report highlighted our company's various programs that address ESG considerations, while also providing thematically relevant metrics for our business. The single most critical measure of our environmental impact is avoided emissions. In fiscal 2023, our business across the globe enabled the avoidance of over 11 million metric tons of CO₂e in automotive manufacturing emissions by extending the useful life of vehicles and harvesting vehicle replacement parts.

In the United Kingdom, we acquired Hills Salvage & Recycling. The repair industry in the UK has not historically used alternative parts – recycled and otherwise – to the same extent as the US repair industry. Our insurance clients have made clear their commitment to increasing the use of “green parts” and their desire that Copart play a direct role in providing access to them. In Southeast Brazil, we installed solar

panels that are expected to generate nearly 200,000 kWh of electricity annually. This project reduces the environmental impact of our operations while also generating a sufficient economic return.

In the United States, we expanded our Catastrophe (CAT) Response team and efforts, including substantial investments in personnel, technology, trucks, and loaders. We responded to the largest natural disaster in our history, as measured in vehicles managed – Hurricane Ian in Florida – and supported our local communities to ensure a faster, more efficient response to these extreme weather events.

We believe our sustainable business practices, good environmental stewardship, and strong governance are instrumental to our ongoing financial success. On behalf of Copart and our more than 10,000 employees across the globe, we are pleased to share our 2023 ESG Interim Report.



Jay Adair
Co-CEO

A handwritten signature in black ink, appearing to read "Jay Adair", written over a white background.



Jeff Liaw
Co-CEO

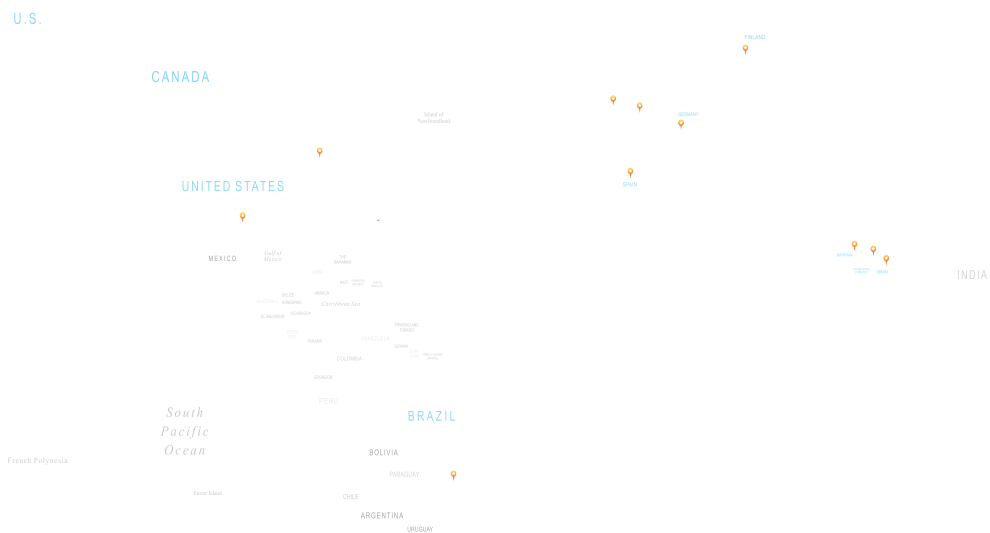
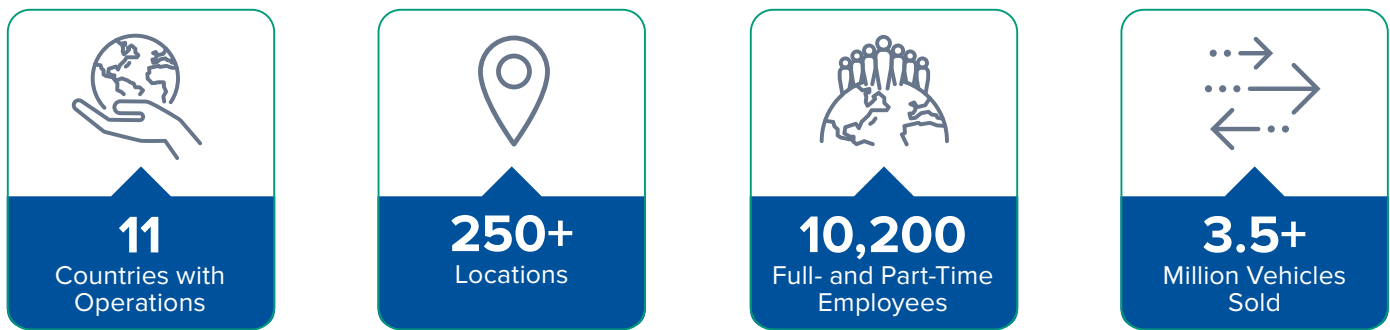
A handwritten signature in black ink, appearing to read "Jeff Liaw", written over a white background.

About Copart

Founded in 1982, Copart, Inc. (Copart) is a global leader in online vehicle auctions. Copart's innovative technology and online auction platforms link sellers to nearly one million members in over 190 countries. We offer services to process and sell vehicles to dealers, dismantlers, rebuilders, exporters, and the general public. Copart sells vehicles on behalf of insurance companies, banks, finance companies, charities, fleet operators, dealers, vehicle rental companies, and individuals.

Copart's extensive inventory is housed on nearly 18,000 acres of real estate and includes an array of vehicles including cars, trucks, trailers, vans, classic and exotic cars, commercial vehicles, and construction and industrial equipment. Each year, we sell more than 3.5 million vehicles, drawing widespread participation in our auctions by dealers, rebuilders, dismantlers, hobbyists, collectors, and consumers.

2023 Company Reach



Our Environmental, Social & Governance Strategy

With global operations across 11 countries and more than 250 locations, Copart strives to make a positive impact. From supporting our local communities, to reducing our environmental footprint, we believe it is our responsibility to manage environmental, social, and governance (ESG) risks, while also creating shared value for our stakeholders.

Where We Focus

In 2022, Copart announced our ESG strategy, which is rooted in our company’s core values and centered around four impact areas. Within each of these areas, Copart has established strategies, programs, and performance metrics to measure our progress across our operations.



Reducing Our Direct Environmental Footprint While Empowering the Circular Automotive Economy
(pages 6-10)

We enable the avoidance of carbon emissions by extending the life cycle of vehicles and components; we innovate to reduce our own direct operational footprint.



Prioritizing and Empowering Our Employees
(pages 12-13)

We invest in our employees, maintain robust safety guidelines, and promote inclusion across our workforce.



Paving the Way For Physical and Socioeconomic Mobility
(page 15)

We enable more affordable access to mobility, leading to economic development and social wellbeing.



Serving Our Communities and Customers as a Responsible and Reliable Partner
(page 16)

We strengthen the resiliency and adaptive capacity of the communities we serve and contribute to public health and safety.

Supporting the UN Sustainable Development Goals (SDGs)

Within this Report, we have provided information and data that supports the four tenets of our ESG strategy.

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

3 GOOD HEALTH AND WELL-BEING

5 GENDER EQUALITY

1 NO POVERTY

8 DECENT WORK AND ECONOMIC GROWTH

3 GOOD HEALTH AND WELL-BEING

11 SUSTAINABLE CITIES AND COMMUNITIES

Managing Our ESG Strategy

To execute on Copart's ESG strategy, we established an ESG Steering Committee, comprised of members from Copart's Executive Management Team, cross-functional team members, and third-party consultants with expertise in renewable energy, carbon emissions tracking, and communications and disclosure. The Committee discusses matters related to key performance indicators and ensures accurate tracking, while also setting strategic goals and objectives for the organization.

At the Board level, Copart's Nominating and Governance Committee is responsible for overseeing the company's ESG strategy, policies, and programs. This oversight includes approving Copart's Human Rights and Supplier Code of Conduct policies. Copart's Executive Management team provides updates to the full Board on ESG matters from time to time.

2023 Strategy & Performance

Reducing Our Direct Environmental Footprint While Empowering the Circular Automotive Economy

Sustainability & Copart's Business Model

Copart's environmental strategy extends beyond simple adherence to laws and regulations, as we implement and execute on processes and programs that contribute to environmental stability.

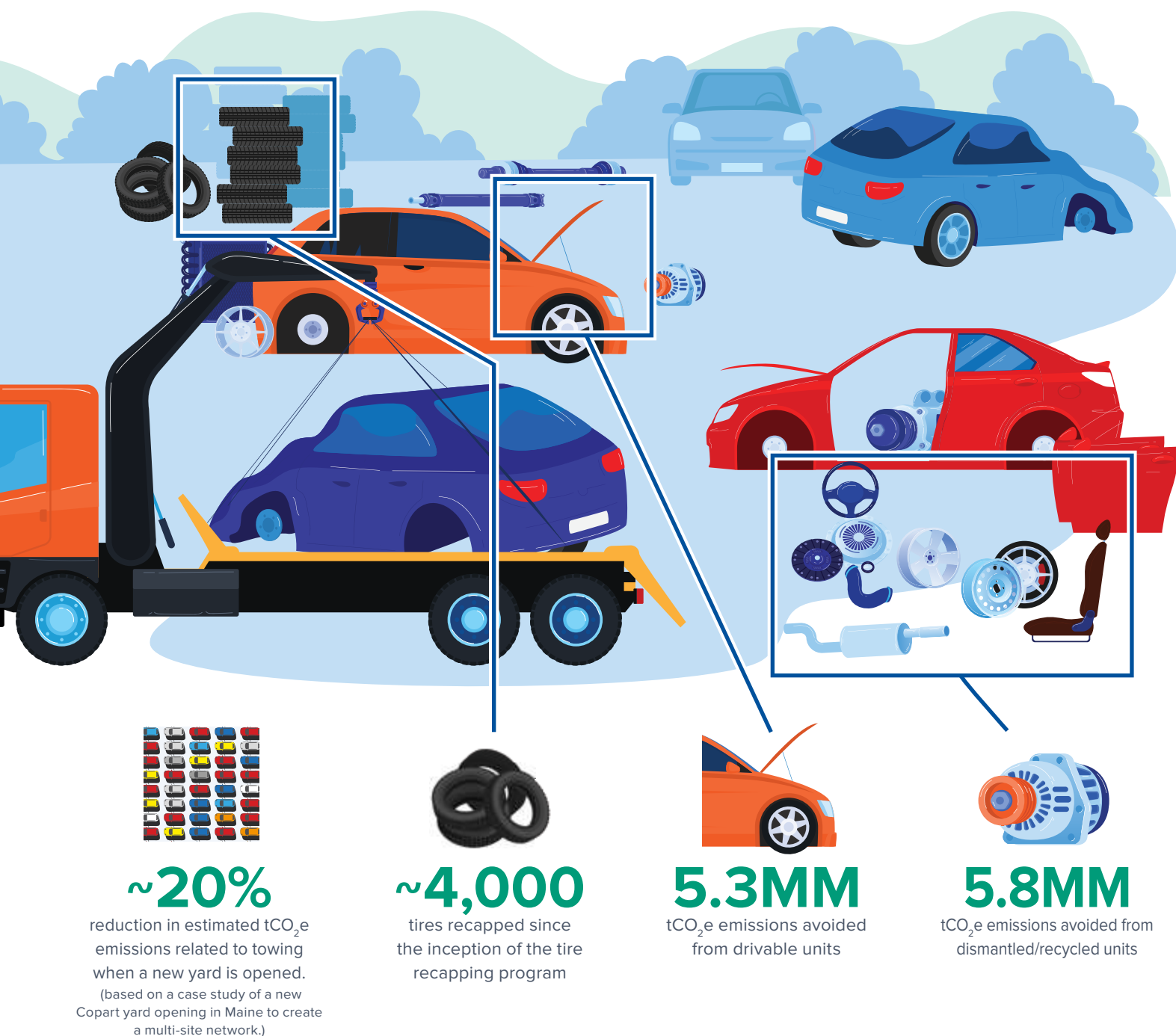


Empowering Circularity Through Our Operations

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.

Copart's large network of real estate is also key to both improving efficiencies and reducing carbon emissions. In 2023, we continued to expand our real estate portfolio in North America, while also successfully implementing route efficiency strategies for our own fleet. This has resulted in shorter trips and fewer "empty" trips, reducing our fleet's fuel consumption.

2023 Environmental Impact Reductions



Extending The Useful Life of Vehicles & Parts

Copart believes extending the useful life of cars and harvesting replacement parts results in overall fewer emissions, compared to the manufacturing of new vehicles and parts.

Reducing Emissions Through Our Business Model

In 2023, Copart continued its engagement with Dr. Jarod Kelly to estimate the positive environmental effects of our role as intermediaries that enable extension of the useful lives of vehicles and parts.

Dr. Kelly serves as a [Principal Energy Systems Analyst](#) at an acclaimed national institution, working to examine the sustainability of energy and transportation systems. His recent studies have considered the environmental implications of battery electric vehicle adoption and the supply chain variance associated with the production of lithium-ion batteries in different regions of the world. Dr. Kelly received his BS in mechanical engineering from the University of Oklahoma and his MS and PhD in mechanical engineering from the University of Michigan.

During fiscal year 2023, we estimated that our operations eliminated 11 million metric tons of CO₂e emissions that otherwise would have occurred through the manufacturing of new parts and vehicles.

*Copart estimated the drivable and dismantled/recycled mix of our units sold. For each individual vehicle in both groups, we estimated avoided emissions by using Argonne National Laboratory's GREET 2022 rev1 model. For drivable vehicles, we discounted avoided manufacturing emissions by crediting proportionally only the estimated remaining useful life of the vehicle. Further, dismantled/recycled unit manufacturing emissions were only credited for their market value as a percent of the market value of their drivable peers.

Manufacturing CO₂e Emissions Avoided (Million Metric Tons)

	2023	2022	2021	2020
CO ₂ e Avoided From Drivable Units	5.3	4.8	4.1	3.8
CO ₂ e Avoided From Dismantled / Recycled Units	5.8	5.3	4.8	5.0
Total CO₂e Avoided	11.1	10.1	8.9	8.8



Investing in Our Sustainability Efforts

Throughout Copart's global operations, we aim to reduce our environmental impacts through the implementation of programs and initiatives that reduce GHG emissions, energy consumption, and waste generation. In 2023, Copart continued to invest in efficiency improvements that reduce our overall impacts throughout our global operations.

Global Highlights

Finland



At Copart's Oulu, Finland location, we invested in several energy efficiency projects. This included adding two wells to the site's geothermal heating system, which reduced energy consumption by approximately 15%, compared to the previous year; and installing LED lighting, which is expected to reduce energy usage by an additional 10%, annually.

At Copart's Pirkkala, Finland site, we installed heat to the location's water pumps, which is expected to reduce local heating oil consumption by 80%.

Brazil



At three of Copart's yards in Southeast Brazil, we installed solar panels that are expected to generate nearly 200,000 kWh of electricity, annually. This accounts for nearly 50% of our total electricity consumption for our operations in Brazil.

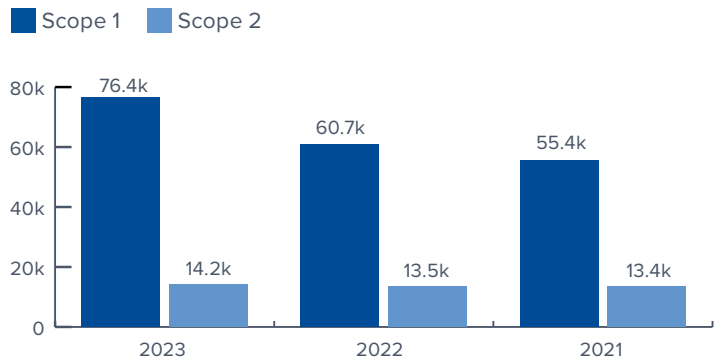
North America



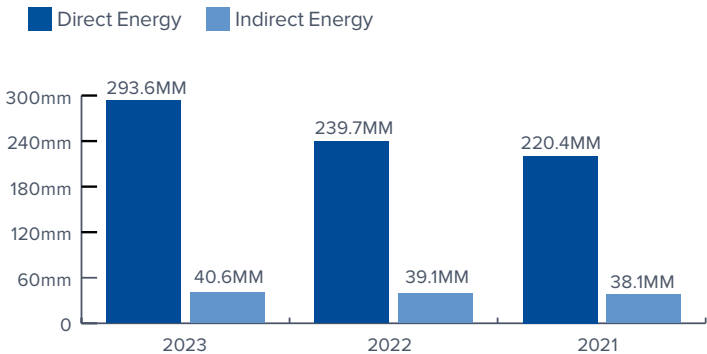
Copart continues to implement operational policies in North America that limit unnecessary idling. These policies have reduced overall fuel use by approximately 177,000 gallons in fiscal year 2023.

Our Environmental Footprint

Greenhouse Gas Emissions (MT CO₂e)



Energy Consumption (kWh)



Statement on GHG Emissions Performance & Trends

As a part of our strategy to manage transportation costs and availability, we continued to expand the company's owned fleet of vehicles. In fiscal year 2023, we grew our fleet by over 150%. This change in operational procedures resulted in an increase in Scope 1 emissions that would have previously been accounted for in our Scope 3 footprint. In addition to our growing owned fleet, Copart's global revenue also increased by 10% in fiscal year 2023, compared to fiscal year 2022. 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 Scope 1 and 2 GHG emissions and energy consumption footprint, including implementing efficiency measures and operational policies.

Scope 2 emissions are measured using the "location-based" methodology. The boundary for Copart's Scope 1 and 2 GHG emissions and energy consumption data includes all of Copart's global facilities and owned/operated equipment and vehicles. Due to increased data availability, we restated 2021 and 2022 GHG emissions and energy consumption data to ensure consistency.

Our ESG Program and Strategic Business Acquisitions

In fiscal year 2023, Copart completed the combination and integration of Hills Salvage & Recycling (The Green Parts Specialists) with our complementary self-service 'U-Pull-It' operations in the U.K. The Hills acquisition fulfilled the growing demand among Copart's U.K. insurance customers for access to recycled parts.



Managing Impacts & Increasing Resilience

Copart's commitment to environmental protection extends across our business, as we aim to reduce our direct environmental footprint, while also increasing climate-related resiliency across the communities where we live and work.

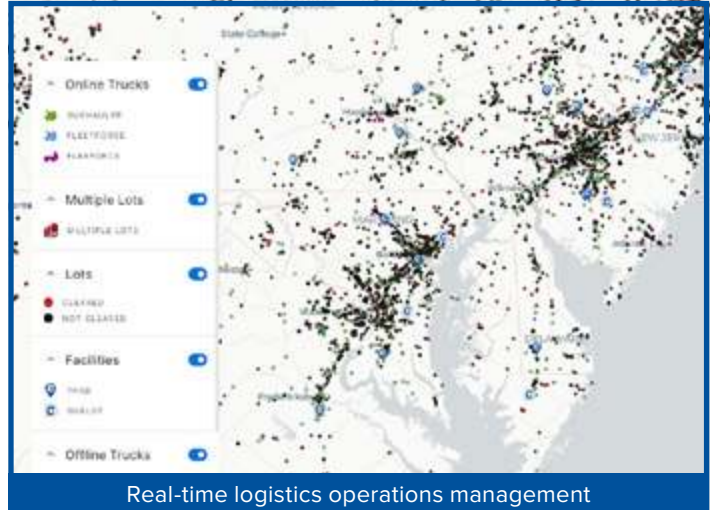
Operating Responsibly

Throughout our operations that cover thousands of acres and at hundreds of facilities, Copart's Health, Safety & Environmental (HSE) Team supports our commitment by providing guidance and implementing programs that safeguard the environment. This includes measures to proactively safeguard the environment from hydrocarbon impacts in North America.

Our "Mission Ready" Philosophy

Weather catastrophe clean-up and recovery services are an integral part of our business model and also contribute to the public health and safety of the communities we serve. Copart's Catastrophe (CAT) Response Team, comprised of more than 500 trucks and drivers, supports vehicle recovery efforts and helps communities recover faster.

In 2023, we continued to expand our response capabilities by investing in a new advanced telematics system that provides real-time visibility to Copart's fleet, assignments, and assets. All of Copart's command trailers, concourses, and locations are equipped with Starlink stations, which provide high-speed internet at all times – even in places in which the local infrastructure has been severely damaged.



Real-time logistics operations management

Responding to Extreme Weather Events

In October 2022, Copart responded to the largest natural disaster in our history as measured in vehicles managed – Hurricane Ian in Florida. Prior to the storm making landfall, Copart CAT members from across the country arrived onsite to quickly and efficiently

retrieve and process vehicles. The company utilized several of our CAT mega yards across Florida to store and process many tens of thousands of vehicles damaged by the storm. This resulted in the faster resolution of insurance claims for policyholders and superior economic returns for our insurance clients.



500 trucks & 300 front end loaders capable of moving thousands of impacted vehicles



500 drivers & 100 volunteer reserve team



8,000+ square feet of dedicated mobile facilities



2,000+ acres reserved to respond to CAT events

Prioritizing & Empowering Our Employees

Copart's Workforce

Copart's employees are our greatest asset. Our ability to build long-term value depends on our ability to attract, retain, develop, and motivate talented personnel at all levels of our company.



As of fiscal-year end 2023, Copart employed approximately 10,200 full- and part-time workers, of which 68% were located in the U.S.

Diversity, Equity & Inclusion

Diversity across our organization is a key contributor to Copart's success.

As part of Copart's commitment to diversity, equity, and inclusion, we continue to invest in our military and veteran hiring program. In 2023, our main focus included hiring veterans in our transportation and CAT service areas. This resulted in hiring nearly 60 veterans during fiscal year 2023.

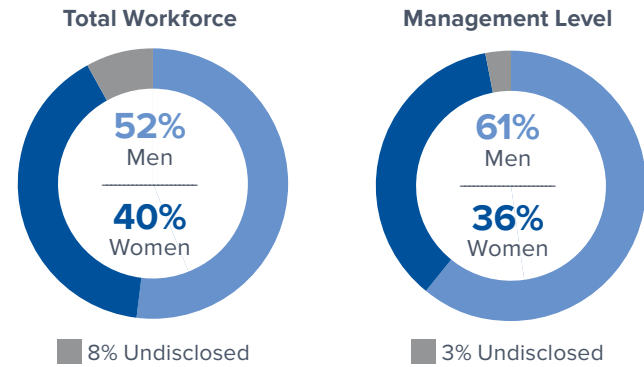
Training, Engagement & Satisfaction

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.

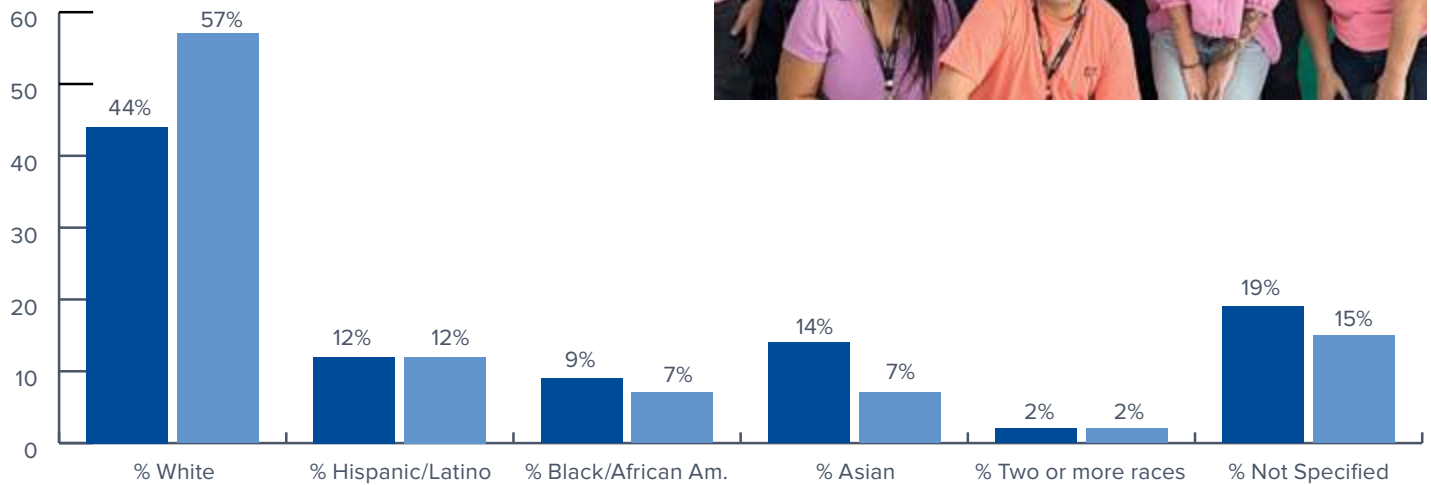
In 2023, Copart invested over \$1 million in training and education programs that provided our employees with continuous opportunities to grow and advance. Over 6,000 Copart employees throughout the U.S. and Canada participated in training and development courses; and we also provided many thousands of hours of job-specific field training to employees at Copart's yards.

To understand the needs and expectations of our current employees, Copart conducts employee engagement surveys. In our most recently completed U.S. survey, 74% of participating employees strongly agree that they had opportunities to learn and grow at work. In the U.K., our most recent survey indicated that 88% of employees would recommend Copart as a place to work. Copart Finland also conducts an annual well-being and job satisfaction survey and aims to have a response rate of at least 90%.

2023 Workforce Diversity



■ Total Workforce ■ Management Level



In 2023, Copart Brazil was recognized by Great Place To Work.

Nearly 75% of our employees in Brazil recognized Copart as having a positive work environment.



Celebrating Copart and Our Employees' Success

During FY23 we continued a decades-long Copart tradition by hosting 10 in-person Town Hall meetings around the United States, bringing together thousands of our dedicated employees to celebrate Copart's past, present and future. These Town Hall gatherings unite members of the Copart family and offer valuable insights into Copart's growth while showcasing recent innovations that drive our company's success. Attendees from across the region joined these events, hosted by our executives, who shared their perspectives firsthand.

At each Town Hall meeting, we celebrated the commitment and dedication of our hardworking employees who had achieved key service milestones. We also extended our congratulations to the children of Copart employees who had earned the prestigious Willis Johnson Scholarship.

In addition, across the U.S., Copart 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.



Health, Safety & Wellbeing

Copart's commitment to 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.

Our Safety Strategy

Copart's health and safety strategy in North America is anchored by the company's Injury and Illness Prevention Plan (IIPP), which includes specific elements, policies, procedures, and practices that facilitate our compliance with various local, state, and federal regulations. In 2023, Copart continued to expand our company's health and safety programs. This included further developing employees' access to training materials through our dedicated Equipment and Safety Department.

Improving Safety Training & Awareness

Through Copart's Equipment and Safety Department, we advanced our capabilities to conceptualize, develop, and launch innovative and engaging training videos to all of our employees. We increased the annual training commitment for all yard employees.

2023 Yard Training Enhancement Courses

Alert Zones	Fork Tip Awareness	Operator Awareness
Razor Tool Awareness	Hidden Dangers	Hybrid & Electric Vehicles
Yard Safety Awareness	Personal Protective Equipment Awareness	Vehicle Receiving Safety



Paving The Way For Physical & Socioeconomic Mobility

Provide Affordable & Accessible Transportation

Copart helps people around the world improve their economic status, while finding new opportunities through our business. In regions including Eastern Europe, Latin America, and Africa, entrepreneurs create new businesses by buying damaged vehicles from the U.S. that might otherwise pollute landfills. These individuals then leverage local labor to repair the vehicles to good working order and resell them.



Supporting Entrepreneurs Around the Globe

Copart's platform is used by entrepreneurs around the world, including several located in the country Republic of Georgia. These individuals make a living by buying cars and either directly repairing them or selling these after working with skilled local repair shops to perform the necessary labor. Repaired cars are then sold to their customers, many of whom live in other emerging economies in the region.

Copart also partners with entrepreneurs to become exclusive resellers and Copart Lounge operators. Both business models have proven to be profitable ventures for the owners and created jobs in places with high unemployment rates. This year, we included a new lounge in Honduras and partnered with Inbakcar in El Salvador to assist locals with sourcing affordable transportation.

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 25% of our US inventory was purchased by Copart members in developing economies as defined by the United Nations Department of Economic and Social Affairs.

Serving Our Communities & Customers as a Responsible & Reliable Partner

Copart in the Community

Across Copart's global operations, we seek to make a positive impact every day. 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.



Supporting First Responders

Copart has built a strong reputation as a community partner to organizations that provide first responder protection and services. In 2023, approximately 35% of our U.S. locations partnered with their local law enforcement and/or fire departments to provide facilities for training and courses.

Engaging With Local & National Organizations

Copart enjoys supporting charitable causes and organizations. Throughout the year, Copart and our employees participate in numerous meaningful events including:

Golf Tournament at the Hope Center for Children:

Supports underprivileged youth, enabling vital educational and recreational programs.

Aspire Gala 2023:

Raises awareness and funds to advance the mission of Aspire, a program that helps children, teens and adults with high cognitive autism spectrum disorder and related profiles develop the skills

necessary to be successful in their communities and workplaces.

CREF (Collision Repair Education Foundation):

Secures donations and support for vocational and technical education in the collision repair industry.

Baylor Scott & White 2022 Celebrating Women:

Focuses on crucial advancements in women's healthcare, highlighting comprehensive wellness programs and innovative research.

Make a Wish Donation 2023:

Fulfills the dreams of numerous children facing critical illnesses, spreading hope and joy.



In fiscal year 2023, Copart provided **nearly \$1 Million** to organizations throughout the United

States that support children, education, underserved communities, the environment and other worthy causes.

Copart employees provided **hundreds of volunteer hours** to support organizations in their local communities.

Copart discloses [SASB](#) metrics for the Professional & Commercial Services industry.

Accounting Metric	Code	Response and/or Location
Data Security		
Description of approach to identifying and addressing data security risks	SV-PS-230a.2	The company maintains an extensive data security and compliance infrastructure, in alignment with NIST and ISO 27001 cybersecurity frameworks. The company's data protection and cybersecurity systems also undergo both internal and third-party security scanning and an annual penetration testing on our infrastructure and applications. 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 the implementation of new/updated systems and services and appropriate testing is occurring in conjunction 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 2022
Workforce Diversity & Engagement		
Percentage of gender and racial/ethnic group representation for (1) executive management and (2) all other employees	SV-PS-330a.1	Page 13
Accounting Metric		
Employee engagement as a percentage	SV-PS-330a.3	Page 12
Professional Integrity		
Description of approach to ensuring professional integrity	SV-PS-510a.1	Code of Business Conduct Supplier Code of Conduct Ethics Hotline Through the company's Amended and Restated Code of Business Conduct (Code) we promote 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.
Total amount of monetary losses as a result of legal proceedings associated with professional integrity	SV-PS-510a.2	None
Employee hours worked; percentage billable	SV-PS-000.B	Not applicable

GRI Content Index

Copart's ESG Report follows the Global Reporting Initiative (GRI) disclosure framework, an internationally recognized set of indicators for economic, environmental, and social aspects of business performance.

This GRI Content Index is designed to assist our stakeholders in locating ESG information and metrics.

General Disclosures

Disclosures	Description	Reference/Response
Organizational Profile		
102-1	Name of the organization	Copart, Inc.
102-2	Activities, brands, products and services	About Copart Our Brands Copart Annual Report , pages 1-11
102-3	Location of headquarters	14185 Dallas Parkway Suite 300, Dallas, Texas 75254
102-4	Location of operations	Copart International Locations Copart Annual Report , page 1 and 27
102-5	Ownership and legal form	Copart Annual Report , page 1 SEC Filings
102-6	Markets served	Copart International Locations Copart Annual Report , pages 1-2 and 5-6
102-7	Scale of the organization	Copart Annual Report , pages 5-6
102-8	Information on employees and other workers	Copart's Workforce , pages 12-13 Copart Annual Report , pages 13-14
102-9	Supply chain	Copart Supplier Code of Conduct Copart Human Rights Policy
102-10	Significant changes to the organization and its supply chain	Copart Annual Report
102-11	Precautionary principle or approach	Environment , pages 6-10
102-12	External initiatives	Copart's ESG Strategy , pages 5-6
102-13	Membership of associations	Automotive Service Association
Strategy		
102-14	Statement from senior decision-maker	A Message From Our Co-CEOs , page 3
102-15	Key impacts, risks and opportunities	Copart Annual Report , pages 14-27
Ethics & Integrity		
102-16	Values, principles, standards and norms of behavior	Copart's Global Impact , Our Values Copart Annual Report , page 12
102-17	Mechanisms for advice and concerns about ethics	Copart Annual Report , page 47 Code of Business Conduct , pages 3-5 Anti-Corruption Policy , page 9 Whistle Blower Policy
Governance		
102-18	Governance structure	Board of Directors Proxy Statement , pages 17-20

Disclosures	Description	Reference/Response
Governance (cont.)		
102-22	Composition of the highest governance body and its committees	Board of Directors Corporate Governance Principles Proxy Statement , pages 15-26 Compensation Committee Charter Audit Committee Charter Nominating and Governance Committee Charter
102-23	Chair of the highest governance body	Board of Directors
102-24	Nominating and selecting the highest governance body	Nominating and Governance Committee Charter Corporate Governance Principles Proxy Statement , pages 20-21
102-25	Conflicts of interest	Corporate Governance Principles , page 2 Code of Business Conduct
102-28	Evaluating the highest governance body's performance	Nominating and Governance Committee Charter Corporate Governance Principles , page 5 Proxy Statement , pages 15-26
102-36	Process for determining remuneration	Corporate Governance Principles , page 5 Compensation Committee Charter Proxy Statement , page 24
Stakeholder Engagement		
102-40	List of stakeholder groups	Copart engages a range of internal and external stakeholders, which may include employees, buyers, customers, stockholders, communities, suppliers, governments, and others.
102-42	Identifying and selecting stakeholders	Copart identifies and engages with stakeholders based on their applicability to our business.
Reporting Practice		
102-45	Entities included in the consolidated financial statements	Copart Annual Report
102-46	Defining report content and topic boundaries	Copart defines the company's ESG Report content, based on the topics that have the great impact or relevance to our business; and are also important to our stakeholders.
102-47	List of material topics	The list of topics is provided in the <i>Management Approach & Topic-Specific Disclosures</i> section of this GRI Index.
102-48	Restatements of information	Not applicable
102-49	Changes in reporting	Not applicable
102-50	Reporting period	Fiscal year 2023
102-51	Date of most recent report	Not applicable
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	Contact Us
102-56	External assurance	None during the reporting period

Management Approach & Topic-Specific Disclosures

Topics	Disclosures		Reference/Response
Economic			
Economic Performance	103	Management Approach	Financial Resources Copart Annual Report
	201-1	Direct economic value generated and distributed	Financial Resources Copart Annual Report
	201-3	Defined benefit plan obligations and other retirement plans	Copart Annual Report
Indirect Economic Performance	103	Management Approach	Copart Annual Report
	201-3	Infrastructure investments and services supported	Copart Annual Report
Anti-Corruption	103	Management Approach	Code of Business Conduct Anti-Corruption Policy Whistle Blower Policy
	205-2	Communication and training on anti-corruption policies and procedures	Code of Business Conduct Anti-Corruption Policy Whistle Blower Policy
Environmental			
Energy	1034	Management Approach	Investing in Our Sustainability Efforts, page 9
	302-1	Energy consumption within the organization	Our Environmental Footprint, pages 9-10
Emissions	103	Management Approach	Environmental Strategy and Performance, page 6
	305-1	Direct (Scope 1) GHG emissions	Measuring Our Environmental Footprint, page 9
	305-2	Direct (Scope 2) GHG emissions	Measuring Our Environmental Footprint, page 9
Waste	103	Management Approach	2022 ESG Report , page 9
	306-2	Management of significant waste-related impacts	2022 ESG Report , page 9
	306-4	Waste diverted from disposal	2022 ESG Report , page 9
Environmental Compliance	307	Management Approach	2022 ESG Report , page 4
	307-1	Non-compliance with environmental laws and regulations	No material instances during the reporting period
Supplier Environmental Assessment	103	Management Approach	2022 ESG Report , page 8 Copart Supplier Code of Conduct
	308-1	New suppliers that were screened using environmental criteria	Copart Supplier Code of Conduct
Social			
Employment	103	Management Approach	Copart's Workforce, page 1 Copart Annual Report , pages 12-13
	103	Management Approach	Health & Safety, page 14 Copart Supplier Code of Conduct Copart Human Rights Policy
Occupational Health and Safety	403-1	Occupational health and safety management system	Health & Safety, page 14
	403-6	Promotion of Worker Health	Health & Safety, page 14
	403-8	Workers covered by an occupational health and safety management system	Health & Safety, page 14
Training and Education	103	Management Approach	Training, Engagement, and Satisfaction, pages 12 and 14
	404-2	Programs for upgrading employee skills and transition assistance programs	Training, Engagement, and Satisfaction, pages 12 and 14

Diversity and Equal Opportunity	103	Management Approach	Diversity, Equity, and Inclusion, pages 12 and 14
	405-1	Diversity of governance bodies and employees	Diversity, Equity, and Inclusion, page 13 Proxy Statement , pages 15-17
Local Communities	103	Management Approach	Copart in the Community, page 12
	413-1	Operations with local community engagement, impact assessments, and development programs	Copart in the Community, pages 15-16
Supplier Social Assessment	103	Management Approach	Copart Supplier Code of Conduct
	414-1	New suppliers that were screened using labor practices criteria	Copart Supplier Code of Conduct
Customer Privacy	103	Management Approach	SASB Disclosures, page 17
	418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	None during the reporting period