



Cox Enterprises, Inc.

Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2023

Management of Cox Enterprises, Inc. ("Cox" or the "Company") is responsible for the completeness, accuracy and validity of the Company's Statement of GHG Emissions (the "2023 Statement of GHG Emissions"). Management is also responsible for the collection, quantification and presentation of the 2023 Statement of GHG Emissions and for the selection of the criteria, which management believes provides objective bases for measuring and reporting. Management of Cox asserts that the 2023 Statement of GHG Emissions for the year ended December 31, 2023, is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) by the World Resources Institute/World Business Council for Sustainable Development. 2023 is selected as the base year for GHG emissions reporting.

Emissions	2023 Metric tonnes of carbon dioxide equivalent (MT CO₂e)
Scope 1 GHG Emissions	287,891
Scope 2 GHG Emissions (location-based)	459,757
Scope 2 GHG Emissions (market-based)	350,652
Total GHG Emissions (Scope 1 + Scope 2 location-based)	747,648
Total GHG Emissions (Scope 1 + Scope 2 market-based)	638,543





Notes to the 2023 Statement of GHG Emissions

Note 1: Company background

Cox Enterprises, Inc. includes its major operating subsidiaries of Cox Communications, Cox Automotive, and Cox Farms as well as its investments in Cleantech, healthcare, digital media, and the public sector.

Note 2: Basis for preparation

The 2023 Statement of GHG Emissions has been prepared based on a calendar reporting year that is the same as the Company’s financial reporting period of January 1, 2023 to December 31, 2023. The disclosures included in the 2023 Statement of GHG Emissions for the calendar year ended December 31, 2023 are presented in accordance with the GHG Protocol.

Note 3: Reporting approaches

A summary of the key disclosure approaches are set out below.

GHG reporting scope and boundary

The 2023 Statement of GHG Emissions includes Scopes 1 and 2 GHG emission that were reported for operations with the organizational boundary described below:

Scope 1	Scope 1 GHG emissions include the combustion of fuel used for vehicles and corporate jets, the combustion of natural gas and propane used in boilers and generators, and fugitive emissions (refrigerant leakage) from air conditioners.
Scope 2	Scope 2 GHG emissions include electricity purchases related to Cox facilities, network technical facilities and equipment and electric vehicle charging. Scope 2 GHG emissions are reported for both location-based and market-based emissions.

Cox has selected a reporting boundary based on financial control for its global operations. Leased assets are incorporated into the Scope 1 and 2 reporting boundary where Cox has financial control. Cox strives to integrate new acquisitions into its GHG inventory in the next reporting period and discloses exceptions to this where applicable. Acquisitions completed in 2023 have been excluded.

Scopes 1 and 2 GHG emissions base year recalculation approach

Cox uses 2023 as its base year for Scopes 1 and 2 GHG emissions. Cox has a recalculation policy by which Cox recalculates its base year emissions to reflect significant individual or cumulative changes. The following types of changes will be tracked and may trigger recalculation of base year emissions when considered material: structural changes (e.g., mergers and acquisitions, divestments, outsourcing and insourcing), changes in calculation methodologies, improvements in data accuracy and discovery of errors or omissions. Information is considered material if, by its inclusion or exclusion, it can be seen to





influence any decisions or actions taken by users of it. Cox sets materiality based on qualitative and quantitative factors.

Greenhouse gases

The following GHGs are included as part of Cox's scope 1 and 2 inventory: carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O). Cox does not generate emissions from the remaining sources hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃). As CO₂ makes up 99% of Cox's total emissions, Cox does not report these GHGs separately.

Methodology

For Scope 1 GHG emissions, actual fuel usage is collected from invoices or is estimated based on prior periods or monthly averages for the relevant facilities, with the majority of data based on actual usage. The respective emissions factors are then applied to the activity data to determine the GHG emissions. Fugitive emissions for the facilities for which data is not tracked are derived by extrapolating the actual data from other similar facilities. Emissions from the usage of CO₂ gas for certain agricultural activities are included in Cox inventory and accounted for by reporting the actual quantity of CO₂ gas purchased for usage within the reporting period.

For Scope 2 GHG emissions, actual electricity usage is collected from invoices or is estimated based on prior periods or monthly averages for the relevant facilities, with the majority of data based on actual usage. The respective emissions factors are applied to the activity data to determine the GHG emissions. In calculating Scope 2 market-based emissions, Cox includes the effect of renewable energy certificates (RECs) purchased through virtual power purchase agreements, agreements to procure electricity with utility providers and on-site solar for which RECs are generated and retained by Cox.

Scopes 1 and 2 emissions data are subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.



GHG emissions factors

The CO₂e emissions associated with the activities noted above have been determined by directly measured GHG emissions multiplied by appropriate conversion factors or based on measured or estimated energy and fuel use, multiplied by relevant GHG emissions factors multiplied by appropriate conversion factors. Conversion factors use the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report, (AR5) (2014) where available.

The table below indicates the relevant emissions factors applied to the various emission source types:

Emissions source	Emissions source type	Emissions factors
Scope 1	Gasoline, diesel, jet fuel	<ul style="list-style-type: none"> • U.S. Energy Information Administration (EIA) Carbon Dioxide Emissions Coefficients (Released September 7, 2023) • US Environmental Protection Agency (EPA) Emissions Factors for Greenhouse Gas Inventories (Released September 15, 2021) • UK Department for Energy Security and Net Zero 2023 GHG conversion factors for company reporting (released June 2023) • UK Department for Energy Security and Net Zero & Department for Business, Energy and Industrial Strategy (BEIS) 2021 GHG conversion factors for company reporting are obtained from (released January 2022)
Scope 2	Electricity	<ul style="list-style-type: none"> • For Scope 2 market-based emissions, a complete adjusted emission factor (i.e., residual mix that accounts for all voluntary renewable energy claimed) is not available for the U.S. at this time and location-based grid factors were used. • U.S. EPA eGRID emissions factors are obtained from 2022 eGRID (released January 2024) • International Energy Agency (IEA) 2020 CO₂ Emissions from Fuel Combustion Highlights Report, “CO₂ emissions per kWh from electricity generation” Table (released 2022)





Cox Enterprises, Inc.

Statement of Water and Effluents for the year ended December 31, 2023

Management of Cox Enterprises, Inc. (“Cox” or the “Company”) is responsible for the completeness, accuracy and validity of the Company’s Statement of Water and Effluents (the “2023 Statement of Water and Effluents”). Management is also responsible for the collection, quantification and presentation of the 2023 Statement of Water and Effluents and for the selection of the criteria, which management believes provides objective bases for measuring and reporting. Management of Cox asserts that the 2023 Statement of Water and Effluents for the year ended December 31, 2023, is presented in accordance with the following disclosures: 303-1: Interactions with water as a shared resource and Disclosure 303-3: Water withdrawal from the Global Reporting Initiative (“GRI”) Sustainability Reporting Standards 2021: 303 Water 2018.

GRI Disclosure 303-1: Interactions with water as a shared resource

(GRI 303-1a)

Related to its own operations, Cox interacts with water differently through each of its subsidiaries:

Cox Communications	Water is used in Cox offices and data centers for cooling, sanitation, and cooking. In certain technical centers and for network equipment, water is not typically used.
Cox Automotive	Water is used for cleaning related to Cox auto resale business and in facilities for cooling, sanitation, and cooking.
Cox Enterprises <i>(other businesses that do not roll up to the above categories)</i>	Water is used in offices for cooling and sanitation and to grow vegetables hydroponically.

Cox operations that rely on water are largely located in the US, though Cox also interacts with water through international operations. Cox primarily obtains water from local utilities in the areas it operates and returns water through the sewer system, though in certain settings on-site wells are used.

Cox Communications	Primarily from third parties (e.g., local utilities)
Cox Automotive	Primarily from local utilities, with some from groundwater (e.g., well water)
Cox Enterprises	From a mix of local utilities and groundwater (e.g., well water)





Additional water impacts include:

Investment in controlled environment agriculture, which uses less water and less land with a year-round growing season.
Water conservation centers at Cox auction locations that reuse water used to clean cars – including treating the wastewater, removing contaminants, and returning cleaner water to the original system.
Community partnerships such as a project in Henderson, NV, supporting city water meters and smart parking resulting in data that allows the city to draw operational insights to plan and create new policies.
Additional examples outlined in section (GRI 303-1c).

(GRI 303-1b)

Cox identifies water-related impacts by assessing its footprint on an annual basis. Cox uses a geographic information system (GIS) to map each of its facilities and prioritize based on water risk as identified in the World Resources Institute (WRI) Aqueduct tool, such as in the American Southwest.

(GRI 303-1c)

Conserving water engages multiple Cox core values. Healthy waterways help improve health and well-being in communities where Cox operates. Conservation lessens the impact Cox has on the environment and returns high-quality, reusable water to the communities Cox serves.

At Cox water conservation centers, the Company processes water to improve its quality to better than its original state. Other programs include motion-sensor water fixtures and xeriscaping – landscaping that uses little or no irrigation.

Cox addresses water-related impacts by implementing water conservation efforts within its facilities and partnering with external Non-Governmental Organizations to fund water restoration projects. For example,

- A xeriscaping project at Manheim San Francisco Bay in Hayward, California
- In the upper Los Angeles River Basin in California’s San Fernando Valley, eradication of invasive Arundo Donax plants (which sit on the riverbanks and absorb five times as much water as native plants)
- A partnership with the Colorado River Indian Tribes to implement drip irrigation on farmland that historically has used flood irrigation designed to help maintain water levels in nearby Lake Mead

Cox understands that water scarcity is one of the most significant environmental challenges of our time, and that it is an intensely localized issue, and Cox implements water-saving strategies that are tailored to the needs of water-stressed locations.





(GRI 303-1d)

Cox is currently evolving the Company’s water neutral by 2034 goal and will update this disclosure in a future reporting cycle.

GRI Disclosure 303-3: Water withdrawal

(GRI 303-3a)

Water withdrawal by source	Total Megaliters (ML)*
Surface water	0
Groundwater	64
Seawater	0
Produced water	0
Third-party water	2,330
Total water withdrawal	2,394

(GRI 303-3b)

Cox does not disclose water stress data for the current reporting period as the company does not conduct an annual water stress evaluation and available data is outdated; however, updated data will be included in a future reporting cycle to support comprehensive disclosure of GRI-303-3 requirements.

(GRI 303-3c)

Water withdrawal is primarily sourced from utility providers. At present, Cox does not have detailed information from these providers to determine the original source or water quality classification. Cox will update this disclosure in a future reporting cycle as the information becomes available.





(GRI 303-3d) Notes to the 2023 Statement of Water and Effluents

Note 1: Basis for preparation

The 2023 Statement of Water and Effluents has been prepared based on a calendar reporting year that is the same as the Company's financial reporting period of January 1, 2023, to December 31, 2023. The disclosures included in the 2023 Statement of Water and Effluents for the calendar year ended December 31, 2023, are presented in accordance with the GRI 303 Standard.

Note 2: Reporting policies

Reporting boundary and scope

Cox has selected a reporting boundary based on financial control for its global operations. Leased assets are incorporated into the water reporting boundary where Cox has financial control. Cox strives to integrate new acquisitions into its water disclosures in the next reporting period and discloses exceptions to this where applicable. Acquisitions completed in 2023 have been excluded.

Information is considered to be material if, by its inclusion or exclusion, it can be seen to influence any decisions or actions taken by users of it. Cox sets materiality based on qualitative and quantitative factors.

Methodology

Water withdrawal represents total volume of water withdrawn from water for all sites that use municipal water and groundwater, specifically from on-site wells, within Cox's financial control.

Water withdrawal represents water used related to Cox offices and other facilities for cooling, cleaning, sanitation, cooking, and growing vegetables. Actual water withdrawal data is collected from invoices or estimated based on prior reporting or monthly averages for the relevant facilities.

Note: Water data is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

INDEPENDENT ACCOUNTANT'S REPORT

Management of Cox Enterprises, Inc.

We have reviewed management of Cox Enterprises, Inc.'s (the "Company") assertion that the accompanying Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2023, (the "2023 Statement of GHG Emissions") is presented in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition) published by the World Resources Institute/World Business Council for Sustainable Development (the "GHG Protocol").

In addition, we have reviewed management of the Company's assertion that the accompanying Statement of Water and Effluents for the year ended December 31, 2023, (the "2023 Statement of Water and Effluents") is presented in accordance with Disclosure 303-1: Interaction with water as a shared resource and Disclosure 303-3: Water withdrawal from the Global Reporting Initiative ("GRI") Sustainability Reporting Standards 2021: 303 Water 2018 (the "GRI 303 Standard").

The Company's management is responsible for its assertions. Our responsibility is to express a conclusion on the 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents based on our reviews.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents in order for them to be presented in accordance with the GHG Protocol and GRI 303 Standard, respectively. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents are presented in accordance with the GHG Protocol and GRI 303 Standard, respectively, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The procedures we performed were based on our professional judgment. In performing our review, we performed analytical procedures, inquiries, and other procedures as we considered necessary in the circumstances. For a selection of the amounts contained in the 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents, we performed tests of mathematical accuracy of computations, compared the specified information to underlying records, or observed the data collection process.

The preparation of 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents requires management to interpret the criteria, make determinations as to the relevancy of information

to be included, and make estimates and assumptions that affect reported information. Measurement of certain amounts, disclosures, and metrics may include estimates and assumptions that are subject to substantial inherent measurement uncertainty, including, for example, the accuracy and precision of conversion factors or estimation methodologies used by management. Obtaining sufficient appropriate review evidence to support our conclusion does not reduce the inherent uncertainty in the amounts, disclosures, and metrics. The selection by management of a different but acceptable measurement method, input data, or model assumptions, or a different point value within the range of reasonable values produced by the model, may have resulted in materially different amounts, disclosures, and metrics being reported.

Information outside of the 2023 Statement of GHG Emissions and 2023 Statement of Water and Effluents was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information. Further, any information relating to periods prior to the year-ended December 31, 2023, or information relating to forward-looking statements, targets, goals, progress against goals, and linked information was not subject to our review and, accordingly, we do not express a conclusion or any form of assurance on such information.

Based on our reviews, we are not aware of any material modifications that should be made to (1) the 2023 Statement of GHG Emissions for the year ended December 31, 2023, in order for it to be presented in accordance with the GHG Protocol or (2) the 2023 Statement of Water and Effluents for the year ended December 31, 2023, in order for it to be presented in accordance with the GRI 303 Standard, respectively.

Deloitte & Touche LLP

October 15, 2024