



Cox Enterprises, Inc.

Statement of Greenhouse Gas ("GHG") Emissions for the year ended December 31, 2024

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 "2024 Statement of GHG Emissions"). Management is also responsible for the collection, quantification and presentation of the 2024 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 2024 Statement of GHG Emissions for the year ended December 31, 2024, 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.

Emissions	2024 Metric tonnes of carbon dioxide equivalent (MT CO ₂ e)
Scope 1 GHG Emissions	306,118
Scope 2 GHG Emissions (location-based)	415,431
Scope 2 GHG Emissions (market-based)	319,351
Total GHG Emissions (Scope 1 + Scope 2 location-based)	721,549
Total GHG Emissions (Scope 1 + Scope 2 market-based)	625,469





Notes to the 2024 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. Acquisitions completed in 2023 have been included in our GHG inventory including FleetNet, Logicworks, and Boem Berry.

Note 2: Basis for preparation

The 2024 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, 2024, to December 31, 2024. The disclosures included in the 2024 Statement of GHG Emissions for the calendar year ended December 31, 2024, 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 2024 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 annual reporting period subsequent to acquisition and discloses exceptions to this where applicable. Acquisitions completed in 2024 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. No recalculation was necessary for 2023 base year emissions as structural changes did not result in material changes to emissions.

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) for Scope 1 and Sixth Assessment Report (AR6, 2021) for Scope 2. The impact of using conversion factors across different assessment reports within our inventory was not deemed to be material.

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"> US Environmental Protection Agency (EPA) Emissions Factors for Greenhouse Gas Inventories (Released January 15, 2025) UK Department for Energy Security and Net Zero 2024 GHG conversion factors for company reporting (version 1.1, published July 2024)
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 which may result in double counting between electricity consumers U.S. EPA eGRID emissions factors are obtained from 2023 eGRID (released January 2025) International Energy Agency (IEA) Emission Factors 2024 updated September 2024



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, 2024, (the "2024 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").

The Company's management is responsible for its assertion. Our responsibility is to express a conclusion on the 2024 Statement of GHG Emissions 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 2024 Statement of GHG Emissions in order for it to be presented in accordance with the GHG Protocol. 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 2024 Statement of GHG Emissions is presented in accordance with the GHG Protocol, 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 2024 Statement of GHG Emissions, we performed tests of mathematical accuracy of computations, compared the specified information to underlying records, or observed the data collection process.

The preparation of 2024 Statement of GHG Emissions 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 2024 Statement of GHG Emissions 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, 2024, 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 the 2024 Statement of GHG Emissions for the year ended December 31, 2024, in order for it to be presented in accordance with the GHG Protocol.

Deloitte & Touche LLP

July 1, 2025