



SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)



The Sustainability Accounting Standards Board (SASB) is an independent nonprofit organization that sets standards to guide the disclosure of financially material sustainability information by companies to their investors. The SASB reporting standards are sector specific, covering

Environmental, Social and Governance (ESG) reporting criteria for 77 different industries. Each SASB standard defines a minimum set of ESG-related topics that are reasonably likely to affect a company's long-term performance based on the industry within which it operates.





IAA recognizes that sustainable business practices are critically important to the long-term interests of our stakeholders.

To promote these interests, we have been committed to developing environmentally responsible business solutions to improve our operations and to building diverse and inclusive relationships with our employees, customers, and the communities in which we operate.

In 2022, we continued to make progress in our ongoing efforts to enhance transparency in our environmental, social and governance policies and practices. Because our business model is not directly reflective of any of SASB's 77 industry categories, we chose to provide disclosure consistent with the Multiline and Specialty Retailers & Distributors, which we felt provided the closest match to service providers like us.

The Multiline and Specialty Retailers & Distributors encompasses a variety of retailing categories such as department stores, mass merchants, home products

stores, and warehouse clubs, as well as a smaller segment of distributors like electronics wholesalers and automotive wholesalers. Common to these companies (except for the distribution segment) is that they manage global supply chains to anticipate consumer demands, keep costs low, and keep products stocked in their brick-and-mortar storefronts. These are highly competitive industries, in which each competitive category generally has a small number of key players, characterized by generally low margins.

Though we have done our best in this report to follow SASB's Multiline and Specialty Retailers & Distributors, there are certain disclosures we do not make because either the SASB delineated topic is not applicable to our business, or the information requested we consider sensitive or competitive in nature.

All data provided in this Report is as of December 31, 2022. Learn more about our sustainability and ESG reporting at IAAI.com.

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Sustainability Disclosure Topics and Accounting Metrics

Table 1 – Sustainability Disclosure Topics and Accounting Metrics

Energy Management in Retail and Distribution

SASB CODE	SASB METRIC	IAA'S DETAILED RESPONSE
CG-MR-130a.1	(1) Total energy consumed	2020 – 18,962,355 kWh
		2021 – 18,739,685 kWh
		2022 – 17,246,236 kWh
	(2) percentage grid electricity	100%
	(3) percentage renewable	This information has not been aggregated or quantified by IAA at this time.

Data Security

SASB CODE	SASB METRIC	IAA'S DETAILED RESPONSE		
CG-MR-230a.1	Description of approach to identifying and addressing data security risk	IAA's approach to data security risk is comprehensive and multipronged. We have leveraged multiple sources and processes to identify data security risk (be it process, technical, etc. risk) and address risk based on a prioritized approach. The collective risks that are rated "High" are ad-dressed first, "Medium" second, etc. and addressed as quickly as feasible.		
CG-MR-230a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	IAA did not experience any data security breaches in 2022.		

Labor Practices

SASB CODE	SASB METRIC	IAA'S RES	SPONSE	
CG-MR-310a.1	(1) Average hourly wage and (2) percentage of employees earning minimum wage, by region	All employees at IAA are paid above the minimum wage. IAA has hourly wage employees in the US, Canada, and UK. As of December 31, 2022, our average compensation for our hourly employees and the percentage of branch employees earning minimum wage by region is as follows:		
		Region	Average Hourly Wage	Percentage of Hourly Employee
		USA	\$18.89	26.73%
		Canada	\$21.00	26.91%
		UK	£10.79	12.62%
CG-MR-310a.2	1) Voluntary and (2) involuntary turnover rate for employees	As of December 27, 2021, IAA turnover rate for employees:		
		Termination Type		Turnover Rate
		Voluntary	1	13%
		Involunta	ry	87%

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Workforce Diversity and Inclusion

SASB CODE SASB METRIC IAA'S RESPONSE			
	SASB CODE	SASB METRIC	IAA'S RESPONSE

CG-MR-330a.1 Percentage of gender and racial/ethnic group

and racial/ethnic group representation for (1) management and (2) all other employees IAA seeks to build a culture where individuality and difference are celebrated, and every employee's voice is valued. IAA recognizes that our most valued stakeholders are our diverse employees. As of December 31,2022, IAA's employee ethnicity composition is as follows:

	Below	Manager	All
Ethnicity	Manager	& Up	Employees
Other	121	11	132
Asian	149	29	178
Black or African American	572	25	597
Hispanic or Latino	707	49	756
White	1,555	451	2,006
N/A	1,038	133	1,171
Total	4,142	698	4,840
Gender	Below Manager	Manager and Up	All Employees
Male	1,949	432	2,381
Female	2,148	261	2,381
Total	4,142	698	4,840

Table 2

Activity Metrics

SASB CODE	ACTIVITY METRIC	IAA'S RESF	PONSE		
CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	IAA does not operate traditional retail locations or distribution centers. We operate physical "branches" where assets are stored until sold, primarily at auction. As a service to our customers, we also operate call centers to assist with the disposition of assets entrusted to us.			
		As of December 31, 2022, IAA operated branche and call centers:			ed branches
		Region	Branches	Call Centers	Total Number
	•	US	193	171	364
	•	Canada	14	0	14
	•	UK	14	0	14
CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	IAA has not calculated the sq. ft. of our call centers. As of December 31, 2022, IAA's total area (sq. ft.) of branches is as follows:			
		Region	Branches	Total Area	(Sq. ft.)
		US	193	2,653,683.	30
		Canada	14	129,692	
	•	UK	14	109,624	

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