

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Facebook, Inc.

Introduction and objectives of work

Apex Companies, LLC (Apex) has been engaged by Facebook, Inc. (Facebook) to provide limited assurance of its greenhouse gas (GHG) emissions, energy use, and water withdrawal/consumption data for calendar year 2020. This assurance statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited to assurance over the following Facebook data for the period of calendar year 2020 (the 'Subject Matter'):

- **Energy use:**
 - Direct: 437,647 GJ
 - Indirect: 26,637,852 GJ
- **Scope 1 GHG emissions:** 28,707 metric tons of CO₂ equivalent
- **Scope 2 GHG emissions (location-based):** 2,747,681 metric tons of CO₂ equivalent
- **Scope 2 GHG emissions (market based):** 8,887 metric tons of CO₂ equivalent
- **Scope 3 GHG emissions:**
 - Category 1 – Purchased goods and services: 1,846,276 metric tons of CO₂ equivalent
 - Category 2 - Capital goods: 1,836,753 metric tons of CO₂ equivalent
 - Category 3 - Fuel- and energy-related activities
 - Location based: 775,354 metric tons of CO₂ equivalent
 - Market based: 55,511 metric tons of CO₂ equivalent
 - Category 6 – Business travel: 129,087 metric tons of CO₂ equivalent
 - Category 7 – Employee commuting
 - Location based: 86,531 metric tons of CO₂ equivalent
 - Market Based: 60,754 metric tons of CO₂ equivalent
- **Reduction in GHG Emissions from 2017 baseline (Scope 1 & 2):** 94%
- **GHG Offsets Purchased:** 145,000 metric tons of CO₂ equivalent
- **Operational water withdrawal:** 1,012,674,961 gallons
(842,722,611 gallons non-recycled water; 169,952,350 gallons recycled water)
- **Operational water consumption:** 599,663,268 gallons
- **Embedded water consumption in purchased electricity (from data centers):**
1,054,900 gallons
- **Electricity from renewable sources (operations and work from home):** 100%

Data and information supporting the 2020 Subject Matter assertion were primarily historical in nature and in some cases estimated.

Reporting Boundaries

The following are the boundaries used by Facebook for reporting this sustainability data:

- Operational Control (GHG emissions, energy, and water use)
- Data Centers (embedded water consumption in purchased electricity)
- Worldwide

Reporting Criteria

The Subject Matter needs to be read and understood together with the reporting criteria. The reporting criteria for GHG emissions was the World Resources Institute (WRI)/World Business Council for Sustainable Development (WBCSD) Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. Energy use data and GHG emissions were collected and reported based on Facebook's 2019 Greenhouse Gas Inventory Management Plan. Operational water consumption data were collected and reported based on Facebook's internal guidelines and Facebook's 2019 Annual Water Report Methodology. Embedded water consumption in purchased electricity (from data centers) was reported based on the methodology described in the Working Paper, *Guidance for Calculating Water Use Embedded in Purchased Electricity* by World Resources Institute and WSP.

Limitations and Exclusions

Excluded from the scope of our work is any verification of information relating to:

- Activities outside Facebook's stated boundaries
- Activities outside the defined verification period of Calendar Year 2020

This limited assurance engagement relies on a risk based selected sample of operational energy and other data and the associated limitations that this entails. The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance. This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation of the Subject Matter is the sole responsibility of the management of Facebook.

Apex was not involved in the drafting of the Subject Matter or the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Subject Matter has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the management of Facebook.

Assessment Standards

We performed our work in accordance with the International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after Dec. 15, 2015), issued by the International Auditing (Energy) and Assurance Standards Board. Greenhouse gas emissions were verified in accordance with and ISO Standard 14064-3 (Second edition 2019-04): Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. A materiality threshold of ± 5 percent was set for the assurance process.

Summary of Work Performed

As part of our independent verification, our work included:

1. Assessing the appropriateness of the Reporting Criteria for the Subject Matter;
2. Conducting interviews with relevant personnel of Facebook regarding data collection and reporting systems;
3. Reviewing the data collection and consolidation processes used to compile Subject Matter, including assessing assumptions made, and the data scope and reporting boundaries;
4. Reviewing documentary evidence provided by Facebook;
5. Agreeing a sample of the Subject Matter to the corresponding source documentation;
6. Reviewing Facebook's systems for quantitative data aggregation and analysis; and
7. Assessing the disclosure and presentation of the Subject Matter to ensure consistency with assured information.

Conclusion

On the basis of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the Subject Matter is not fairly stated in all material respects; and
- It is our opinion that Facebook has established appropriate systems for the collection, aggregation and analysis of quantitative data such within the scope of this assurance.

Statement of Independence, Integrity and Competence

Apex is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 30 years history in providing these services.

Apex has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

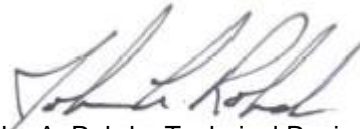
No member of the assurance team has a business relationship with Facebook, its Directors or Managers beyond that required of this assignment. We have conducted this verification independently, and there has been no conflict of interest.

The assurance team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of Apex's standard methodology for the verification of greenhouse gas emissions data.

Attestation:



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